ROYAL EDITION

The Times

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Telephone: Central 2001

THE TIMES, Tuesday, April 15, 1930

The CHARGE for ANNOUNCEMENTS of BIRTHS, MARRIAGES, and DEATHS (authenticated by name and permanent address of the sender) is ONE GUINEA for three lines or less and FIVE SHILLINGS for each additional line of about six words. The CHARGE for IN MEMORIAM NOTICES is TWELVE SHILLINGS and SIXPENCE for three lines or less and THREE SHILLINGS and SIXPENCE for every additional line. A special rate for five and ten years' automatic insertion may be obtained on application. In order to avoid incorrect quotations in "Death" and "In Memoriam" announcements senders are asked to indicate their origin. In the case of modern cross the public's permission should first be obtained. Announcements may be sent to "The Times" Office, Printing House square, London, E.C.4, to "The Times" Bureau, 72, Regent-street, London, W.1, to "The Times" Book Club, 42, Wigmore-street, London, W.1, to "The Times" District Office, 95, Bath-street, Glasgow, or to the Bureau du Times, 5, Chaussée d'Antin, Paris. For Small Advertisement Index see last column of this page.

Forthcoming Marriages in Court Page, Three Guineas for one line or less and Twelve Shillings and Sixpence for each additional line.

Subscription automatic for "The Times" for one year—£4 11s. Inland, £5 4s. Foreign.

BIRTHS

ALLSOPP.—On April 12, 1930, at the Nakuru War Memorial Hospital, to SHEILA, the wife of R. ALLSOPP, Esq., Turi, Kenya—a son.

BALL.—On April 14, 1930, at 33A, Philbeach-gardens, S.W.5, to ANITA MARGARITA (*née* Lesser), wife of M. V. BALL—a son.

BARNETT.—On April 11, 1930, at Amberley, Gerrards Cross, Bucks, to MARY (*née* French), wife of HAROLD A. BARNETT—a daughter (AUDREY MARY).

BROWN.—On April 11, 1930, to JOYCE (*née* Upfill), wife of A. WEBER BROWN, of Lower Lodge, Ardingly, Sussex—a son.

BUCKTON.—On April 12, 1930, at Crossways, Shenfield, Essex, to ISABEL (*née* Comber), wife of JOHN WILFRID BUCKTON—a daughter. (Argentine papers, please copy.)

BURRELL.—On April 12, 1930, to EILEEN (*née* Bulkeley), wife of J. A. BURRELL—a son (TONY).

BUTLER.—On April 12, 1930, at Bellevue, Haddington, to LOIS (*née* Hope), wife of J. A. V. BUTLER, D.Sc., of —a son.

CHESTERMAN.—On April 12, 1930, at Northwood, to SYLVIA (*née* West), wife of HUGH CHESTERMAN, of Ickenham—a daughter.

DAKIN.—On April 12, 1930, at Lea Hill, Halesowen, Worcestershire, to EVELYN (*née* Brogden), wife of REX DAKIN—a son.

DAMANT.—On April 13, 1930, at 2, Reynolds-road, Hove, to SYBIL (*née* Joy), wife of LIEUT.-COMMANDER ERIC DAMANT, Royal Navy, H.M.S. Vernon—a son.

DAVIS.—On April 12, 1930, at 2, Hollycroft-avenue, N.W.3, to DORIS, wife of HENRY J. DAVIS—a son.

ENGLEFIELD.—On April 13, 1930, at Westminster Bank House, Tixbridge, to CICELY (*née* Bothamley), wife of ERNEST ENGLEFIELD—a daughter.

GRAVES.—On March 28, 1930, at No. 23, Ranelagh-avenue, S.W., to PAULINE, wife of ARTHUR GLENDOWER GRAVES—a son.

HARMAN.—On Sunday, April 13, 1930, at 38, Kensington Park-gardens, W.11, to HELEN, wife of CHARLES HARMAN—a son.

HARRISON.—On April 13, 1930, to Mr. and Mrs. VICTOR E. HARRISON, of St. Helen's, Queen's Hill, Chelmsford—a daughter.

HICKMAN.—On April 11, 1930, at Ackleton Manor, to DOROTHY, wife of CHARLES E. HICKMAN—a son.

HORNE.—On April 13, 1930, at Bromley, Kent, to BERNEA (*née* Ashford), wife of PAYMASTER-LIEUTENANT H. M. HORNE, Royal Navy—a son.

JACK.—On April 13, 1930, at a nursing home, Sheffield, ENID BROWN, wife of BREVET LIEUT.-COL. D. J. JACK (Ret.), of a daughter.

LUXMOORE.—On April 12, 1930, at Wyke House Hotel Weymouth, to FRANCES, wife of CAPTAIN LUXMOORE—a daughter.

MONINS.—On Sunday, April 13, 1930, at 20, Onslow-square, to MARGARET and JOHN MONINS, of Ringwould—a son.

OTTER.—On April 7, 1930, at Clarens, Switzerland, to the wife of FRANCIS LEWIS OTTER, of Bombay and Surrey—a son.

ROBERT-TISSOT.—On April 13, 1930, at The Nook, Beechcroft-avenue, Golders Green, N.W.11, to MARY (*née* Hall), wife of ALFRED EDWARD ROBERT-TISSOT—the gift of a daughter.

SMYLY.—On April 12, 1930, at Camus, Windlesham, to ESME and FERGUSON SMYLY—a daughter.

STOKOE.—On April 13, 1930, at Lansdowne, Woodside Park, N.12, to DORIS, wife of H. N. STOKOE, R.M.—a son.

WADE-BROWN.—On April 13, 1930, at 85, Talgarth-road, West Kensington, to MARION, wife of LAURENCE F. WADE-BROWN—a son.

WORDSWORTH.—On Sunday, April 13, 1930, at 3, William-place, Sloane-square, to MARJORIE, wife of JOHN S. WORDSWORTH—a son.

YOUNG.—On April 14, 1930, at Pipperidge, Cranleigh, Hampshire, to DOROTHY (*née* Burnet), wife of A. FORD YOUNG, D.S.O.—a son.

MARRIAGES

DAY : ARLOTT.—On April 12, 1930, at Christ Church, Surbiton, by the Rev. G. H. Lunn, HARRY DAVID, H. DAY, J.P., M.P., and MRS. DAY, Landa, Sussex, to MARJORIE DUDAS MARY, eldest daughter of Mr. and Mrs. DAVID ARLOTT, Surbiton.

FOSTER : KIRBY.—On April 14, 1930, at Brompton Oratory, by the Rev. Father Talbot, GERALD HENRY, only son of Mr. and Mrs. J. H. FOSTER, of 2, Langford-place, St. John's Wood, N.W., to NANCY ELIZABETH KIRBY, younger daughter of Mr. and Mrs. Ralph Kirby, of Buenos Aires.

GRAFFTEY-SMITH : ALDERSON.—On April 5, 1930, at H.B.M.'s Consulate-General, Alexandria, and afterwards at All Saints' Church, Bulkeley, LAURENCE BARTON GRAFFTEY-SMITH, H.M. Levant Consular Service, elder son of the Rev. Arthur and Mrs. Grafftey Smith, of 9, Southfield-road, Tunbridge Wells, and VIVIEN ISABEL, third daughter of Mr. and Mrs. ALEXANDER ALDERSON, of The Cloisters, Bulkeley, Hants.

GRUBB : CAMPBELL.—On April 10, 1930, at Ramoan Church, Ballycastle, Co. Antrim, CEDRIC ALEXANDER GRUBB, Raymond, son of the late Louis H. Grubb, D.L., Co. Tipperary, and Mrs. Grubb, Ardmayle, Bournemouth, to AILSA MARJORY, youngest daughter of Col. A. J. CAMPBELL, D.S.O., late Indian Army, and Mrs. Campbell, Ballycastle.

LEGGETT.—On Palm Sunday, 1930, at Stoneleigh, Lansdowne, Bath, MARY LILY, widow of COLONEL J. B. LEGGETT, late H.E.I.C.S. and Indian Army.

LEWIS.—On April 13, 1930, suddenly, of heart failure, at 16, Carlisle-road, Hove, Sussex, ELEANOR LEWIS, the beloved wife of John Lewis. Funeral service at Granthaus Cemetery on Thursday, April 17, at 2.30. Flowers to be sent to John Hall, St. Peter's-hill, Grantham.

LOFTUS.—On April 12, 1930, at Mount Loftus, County Kilkenny, FRANCIS COATES CREAGH LOFTUS, dearly loved only son of Major J. B. Loftus, D.L., of Mount Loftus, County Kilkenny, in his 22nd year. Funeral Mount Loftus to-day (Tuesday), at 10.30.

MABBETT.—On April 12, 1930, at 18, Elm Grove-road, Ealing, W.5, LOUISA MAUD, dearly loved wife of P. H. MABBETT. Funeral at Pinner Church, 2 p.m. to-morrow (Wednesday). No flowers, by request.

MALTBY.—On April 13, 1930, very suddenly, KATHLEEN SYLVIA, beloved wife of Q. JOHNSTONE MALTBY, of 60, Kenilworth-avenue, Wimbledon Park, aged 33 years. Funeral Woking Crematorium on Thursday, April 17, at 12 noon. (Toronto and Montreal papers, please copy.)

MATTHEWS.—On April 12, 1930, at Salcombe, Devon, after a short illness, CROYDON MATTHEWS, aged 73. Funeral private.

MILLER.—On April 12, 1930, as the result of an accident on February 22, DENIS MENEZES MILLER, "Broadfield," Northcourt-avenue, Reading, late Captain, 14th (King's) Hussars, aged 65. Interment at Earley Church to-morrow (Wednesday) at 11.30 a.m.

OWEN.—On April 7, 1930, in the Straits Settlements, of heart failure, GEOFFREY MICKLEBURGH, younger son of the late GEORGE OWEN, Bovil House, Machen.

PEARCE.—On April 8, 1930, at Norbury, London, LEONIE MARIE, widow of ALFRED JOHN PEARCE, age 81. French papers, please copy.

PEARCE.—On Friday, April 11, 1930, passed peacefully away, at 6 p.m., ARTHUR PEARCE, of 216, Lauderdale-mansions, W.9, late Managing Director of the S. S. White Co. of Great Britain, Ltd. The funeral, at noon, to-morrow (Wednesday), the 16th April, at Kensal Green Cemetery.

PHILPOTT.—On April 12, 1930, at St. Thomas's Hospital, BASIL HINTON PHILPOTT, M.V.O., for 45 years Organist-in-Ordinary to the King, Chapel Royal, Hampton Court Palace. Memorial service at Hampton Court 11 a.m. to-morrow (Wednesday). Interment at Kingston Cemetery 2 p.m. Flowers care of Fredk. Paine, London-road, Kingston-on-Thames. No mourning.

PLUMMER.—On April 12, 1930, at Beckett's Grove, Maidfield, Kent, from pneumonia, MAJOR MAURICE VERNON PLUMMER, D.S.O., late Royal Field Artillery, beloved husband of Lorna Gray Plummer, and son of beloved husband of Lorna Gray Plummer, and son of James Henry Plummer, Sylvan Tower, Toronto, Canada, aged 48 years. Funeral from St. Luke's Church, Maidfield, Kent, to-day (Tuesday), at 2 p.m.

RUHL.—On April 11, 1930, at Hemel Hempstead, HENRY RUHL, for 15 years school carpenter and faithful servant at Lockers Park, aged 55.

SEEMAN.—On April 11, 1930, at East Burnham, Bucks, the result of a motor accident, ANNIE E. Y. SEEMAN (Nannie). Funeral to-morrow (Wednesday). Flowers to Sargeant, Church-street, Slough.

SELLERS.—On April 13, 1930, at St. Catherine's, Bournemouth, LYDIA, sixth daughter of the late JOHN SELLERS.

SHAND.—On April 12, 1930, at Ardmore, Parkstone, Dorset, ALEXANDER ALLAN SHAND, aged 86. Service after cremation at Brookwood Cemetery, to-morrow (Wednesday), at 2.30 p.m.

SHAW.—On April 9, 1930, at Cruach, Bearsden, Dumbartonshire, suddenly, WILLIAM BARBOUR SHAW, C.B.E., M.Inst.C.E., beloved husband of Adeline Shaw, aged 61 years.

SMILEY.—On April 13, 1930, at Bayonne, MAJOR SIR JOHN SMILEY, Bt., dear husband of Valerie Smiley, aged 53. Funeral announcement later.

SWEATMAN.—On April 12, 1930, WILLIAM ALBERT SWEATMAN, of 80, St. John's-road, Oxford, age 85. Funeral service at St. Giles' Church, Oxford, to-morrow (Wednesday), at 2.45 p.m.

THOMSON.—On April 13, 1930, at Cranham Lodge, Upminster, CHARLES FOX, the dearly loved husband of ELEANOR AUGUSTA THOMSON. Funeral to-morrow (Wednesday), at Cranham Church, at 2.15 p.m.

TURNER.—On April 14, 1930, at Oak Tree Lodge, Waterworks-road, Eastwood, Southend, HERBERT CORY TURNER (OAK HILL), dearly loved husband of Margaret Rose Turner, and father of Mrs. C. Fowler, of 10, Carlingford-road, Hampstead, N.W.3, in his 68th year.

UPTON.—On April 12, 1930, at Market Drayton, SARAH EMILY MARY, eldest child of the late Rev. ROBERT UPTON, Rector of Moreton Say, Shropshire, in her 91st year.

WHITTALL.—On March 28, 1930, at Moda, Constantinople, WILLIAM JAMES HARTES, second son of the late SIR JAMES WILLIAM WHITTALL.

WILLIAMS.—At a nursing home, Swansea, CARYL BRANSBY WILLIAMS, youngest son of the late Mr. and Mrs. Morgan B. Williams, of Killay House, Swansea, aged 45.

DEATHS

AUBER.—On Palm Sunday, 1930, at Heatherlands, Lilliput, Parkstone, ROBERT CHARLES ST. LO AUBER, Priest, in his 68th year.

BALFOUR.—On April 13, 1930, instantaneously killed in a motor accident near Huntingdon, DIANA MARGARET BALFOUR, the beloved third child of Archibald Roxburgh and Pearl Balfour, aged nearly 7.

BALL.—On April 13, 1930, after a very short illness, PHILIP ALEXANDER BALL, of 23, Portland-place, Brighton, aged 79 years. Funeral to-morrow (Wednesday) at St. Pancras Cemetery, East Finchley, at 3 p.m., preceded by service at Camden-road Presbyterian Church at 2 p.m. Will friends kindly accept this, the only intimation? Flowers may be sent to Messrs. Maple and Company, Ltd., Tottenham Court-road, W.1.

BATESON.—On April 12, 1930, at The Manor House, Great Chesterell, Devizes, BREVET COLONEL JOHN FRANCIS BATESON, late Surgeon, Coldstream Guards. Funeral at Childwall Church, near Liverpool.

BENSLY.—On April 12, 1930, very suddenly, MARY HAMILTON, wife of PROFESSOR EDWARD BENSLY, Much Hadham, Herts. R.I.P. (Australian papers, please copy.)

BOOBBYER.—On April 10, 1930, suddenly, JESSE BOOBBYER, of Baron House, Mitcham. Funeral Brookwood Cemetery to-day (Tuesday). Train 11.50, Necropolis Station.

BRADFORD.—On April 12, 1930, at Merstowe, Acocks Green, ALICE, beloved wife of CORDLEY BRADFORD, M.B., J.P. Funeral at St. Mary's Church, Acocks Green, 3 p.m. to-morrow (Wednesday).

BROAD.—On April 13, 1930, at her residence, Fairsgate, Watford, COUNCILLOR MRS. AMELIA FLORENCE BROAD, Mayor of Watford. Funeral St. Mary's Church, Watford, to-morrow (Wednesday), 2.15 p.m. (This is the one and only intimation.)

BROWNING.—On April 13, 1930, at Bendochy, Weybridge, MARY LOUISA, elder daughter of the late HENRY BARNARDINE BROWNING, of 6a, Cadogan-square, S.W. Funeral service Oatlands Church, Weybridge, to-morrow (Wednesday), 2.30 p.m. Interment Brookwood Cemetery, 3.30.

BUCHANAN.—On April 13, 1930, instantaneously killed in a motor accident near Huntingdon, ELIZABETH BUCHANAN, the dear and faithful nurse for 25 years in the families of Archibald R. Balfour and Mrs. D. Noel Paton, aged 45.

CALDECOTT.—On April 11, 1930, suddenly, at Sheerness, MAJOR ANDREW HERBERT CALDECOTT, D.S.O., Royal Tank Corps, late 18th Royal Irish Regiment, the dearly loved husband of Emily Shakespeare Caldecott, and only son of the late Andrew Edgar and Alice Eliza Helen Caldecott, of 22, Winchester-road, Oxford. Funeral at Oxford to-morrow (Wednesday), at 2.30 p.m.

CLEGG.—On April 13, 1930, CHARLES THEODORE CLEGG, Army Airmens Field, Ringway, Cheshire, and 90, Brown-street, Manchester.

COTCHING.—On April 11, 1930, at Wild Oak, Trull, after a short illness, WILLIAM GLENISTER COTCHING.

COWPER.—On April 12, 1930, suddenly, at Eastry, Wynberg, Cape, MARY L. (*née* Cockerton), widow of SYDNEY COWPER, C.M.G. (By cable.)

CREIGHTON.—On April 12, 1930, at 1, Highbury-terrace, London, SISTER ANNIE ROBERTSON CREIGHTON, aged 66 years, daughter of the late Alexander Creighton, M.D., F.C.P., and for many years Missionary of the Zenana Bible and Medical Mission, 33, Surrey-street, W.C.2.

DAVIES.—On Saturday, April 12, 1930, at Green Heys, Rose-on-Wye, MARY ANN DAVIES, for 28 years devoted nurse and friend in the family of the late Alexander Sparrow.

DAVIS.—On April 11, 1930, at 4, Warwick Dene, Ealing Common, W.5, of heart failure, DAVID DAVIS, C.B.E., D.L., J.P., C.C., deeply loved husband of Vera Davis. Funeral will leave above at 11 o'clock to-day (Tuesday) for Willesden Jewish Cemetery, Beaconsfield-road, at 11.30. No flowers, by request. Prayers at 6 p.m. same day at the New West End Synagogue, St. Petersburgh-place, W.

DELVES-BROUGHTON.—On Sunday, April 13, 1930, at Beech Hurst, Andover, HENRY, the beloved husband of ANNE DELVES-BROUGHTON. Funeral Brookwood Cemetery 12.45 p.m. on Thursday, April 17. No flowers, by request.

DEWAR.—On April 11, 1930, at The Homestall, East Grinstead, Sussex, suddenly, THOMAS ROBERT, BARON DEWAR of HOMESTALL. Memoria service St. Columba's (Church of Scotland), Pont-street, London, S.W., to-day (Tuesday), at 2 p.m. Cremation private thereafter at Golders Green. No flowers, by Lord Dewar's request.

DODMAN.—On April 13, 1930, at 4, North-terrace, Cambridge, JOHN DODMAN, aged 88 years. Funeral Borough Cemetery, Cambridge, 2 p.m. to-morrow (Wednesday).

DOUGLASS.—On April 14, 1930, at Randolphs, Biddenden, Kent, RUTH MATILDA, widow of the Rev. W. DOUGLASS, of Walthamstow. Funeral at St. Mary's, Walthamstow, Thursday.

DYER. Died Monday, April 14, 1930, JANE DYER, for over 40 years beloved servant and friend of Mr. and Mrs. Peregrine Francis.

ELLIS.—On April 13, 1930, at 2, Vinery Villas, Hanover-gate, N.W., ALFRED ELLIS, beloved husband of Mary Catherina Ellis. Service to-morrow (Wednesday) at 11 a.m. at St. Cyprian's Church, Clarence-gate, N.W. (close to Baker-street Station), and afterwards at St. Marylebone Cemetery, East Finchley. R.I.P.

GARD.—On Sunday, April 13, 1930, at 10, Hampstead Hill-gardens, N.W.3, in her sleep, MARY ANNE GARD, the beloved wife of W. G. Scorey (GARD, Herbert, aged 77. Service at St. Stephen's, Rosslyn-hill, N.W.3, 11.30 a.m. to-morrow (Wednesday). Interment Highgate Cemetery.

GIBB.—On April 14, 1930, at "Southwold," St. Lawrence, Isle of Wight, JAMES GIBB, of 99, Fenchurch-street, E.C., aged 78. No flowers or mourning, please. Funeral at St. Lawrence Church, Thursday, 2.30 p.m.

GLANVILLE.—On April 12, 1930, at Catchfrench, St. Germans, Cornwall, REGINALD CAREW GLANVILLE, youngest son of the late Francis Glanville, of Catchfrench, in his 95th year. Funeral at Sheviock, Thursday, April 17, at 2.30 p.m.

GODFREY.—On April 9, 1930, at Hove, after a brief illness, GERTRUDE MAUD (*née* Price), widow of F. J. GODFRAY, Esq.

HANNING.—On April 12, 1930, at Hill Crest, Tadworth, Surrey, JAMES HENRY SKRINE HANNING, eldest son of James Hanning, late of Kilcrow, Co. Cork, aged 76 (76 to-day). Funeral to-day (Tuesday), at 3 p.m., at Kingswood Parish Church, Surrey.

HOWELL.—On April 14, 1930, at 38, Longridge-road, S.W., suddenly, COLONEL WILFRID R. HOWELL, C.B.E., D.S.O., Chamberlain of his Holiness the Pope, dearly loved husband of Elsie Howell, in his 63rd year. R.I.P. Funeral arrangements later.

JACOBS.—On April 12, 1930, suddenly, at 3, Cholmondeley-crescent, Highgate, N.6, JOHN EMANUEL JACOBS, R.B.A., beloved husband of Annie Jacobs. Service, Golders Green Crematorium, 12 o'clock, to-morrow (Wednesday).

KEANE.—On April 10, 1930, at the Hants County Hospital, after an operation, EDWARD FARNHAM HARLOE KEANE, aged 71.

KILLICK.—On April 11, 1930, at 9, Marlborough-road, Bournemouth, HENRY FISON KILLICK (formerly of Bradford, Yorkshire), in his 91st year. Funeral at Rowdon Church to-day (Tuesday), at 11.30.

LEGGETT.—On Palm Sunday, 1930, at Stoneleigh, Lansdown, Bath, MARY LILY, widow of COLONEL J. B. LEGGETT, late H.E.I.C.S. and Indian Army.

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WHITTALL.—On March 28, 1930, at Moda, Constantinople, WILLIAM JAMES HARTES, second son of the late SIR JAMES WILLIAM WHITTALL.

WILLIAMS.—At a nursing home, Swansea, CARYL BRANSBY WILLIAMS, youngest son of the late Mr. and Mrs. Morgan B. Williams, of Killay House, Swansea, aged 45.

SILVER WEDDINGS

ALBERT : FENWICK.—On April 15, 1905, at the Parish Church, Esher, by the Rev. Dr. Bonavia Hunt, assisted by the Rev. E. Hone, JOHN ALBERT, of Thames Ditton, Surrey, to WINIFRED EVELYN, youngest daughter of N. F. FENWICK, of Esher, Surrey.

ORMOND : EASON.—On April 15, 1905, at St. Paul's Church, Forest Hill, S.E., by the Rev. Canon W. J. Moberley, Vicar of St. Bartholomew's, Sydenham, and Rural Dean, assisted by the Rev. Douglas Scott, LL.D., Headmaster of the Mercers' School, ARTHUR W. ORMOND, F.R.C.S., of 9, Devonshire-place, W., to MARY CHARLOTTE (MAY), daughter of EDWARD H. F. EASON, of Eversley, Forest Hill, S.E.

GOLDEN WEDDING

BEAKIN : ESSEX.—On April 15, 1880, at Trevethin Church, Pontypool, THOMAS HEDGES BEAKIN to BERTHOLDE ELIZABETH ESSEX.

IN MEMORIAM
ON ACTIVE SERVICE

BUNBURY.—In ever-loving remembrance of WILFRED J. BUNBURY, Capt., 4th Northumberland Fusiliers, killed in action near Arras, April 15, 1917.

WALKER.—In ever-loving memory of GERVASE MAPLETOFT WALKER, Captain, 1st Battn. Leicestershire Regiment, killed in action at Zwartemolenhoek, near Neuve Eglise, April 15, 1918, aged 21.

CONGDON.—In loving memory of COLONEL JOHN JAMES CONGDON, late Royal Artillery, who passed away at his residence, Goldsithney, Folkestone, April 12, 1928.

CUNLIFFE.—In constant and loving memory of FOSTER LIONEL CUNLIFFE, Colonel, late R.H.A., who passed to his rest on April 15 (Good Friday), 1927.

"A verray parfit gentil knight."

HALL.—To the dear memory of my husband, E. T. HALL, Architect, of Bedford-square and Dulwich, who died April 15, 1923. Psalm 15.

HAUGHTON, FRANK LOUIS.—In devoted and honoured memory of him, who passed on April 15, 1929. —A. E. H., M. H. H., B. M. C.

HERBERT SMITH.—To the dear memory of NORMAN HERBERT SMITH. Entered into rest April 15, 1920.

HODGSON, MARIE BLANCHE.—In precious memory of my beloved Grannie, who passed into peace on April 15, 1929.

MATHIESON.—In tenderest memory of my beloved husband, JAMES HARPER MATHIESON, who died on April 15, 1926, at 6, Park Circus-place, Glasgow.

J. H. KENYON, LTD., FUNERAL FURNISHERS, CREMATORS, EMBALMERS,
45, 47, Edgware-road, W. Paddington 2965.
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ACTIVE PARTNER or DIRECTOR WANTED with £5,000; permanent; genuine with substantial income; high-class business enterprise; particulars, interview.—Write Box 08193, The Times, 72, Regent-street, W.1.

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(Under Contract with His Majesty's Government.)
Taking passengers † for Malta, ‡ for Port Sudan.

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Ship.	Tons.	Commander.	London.	Marseilles.
†Kaisar-i-Hind	11,500	Headlam		
Ranpura	16,600	Furlong	Apr. 17	Apr. 25
†Macedonia	11,000	Harrison	Apr. 25	May 2
Naldera	16,000	Carthwright	May 2	May 9
†Comorin	15,000	Holland	May 9	May 16
Morea	11,000	Thornton	May 16	May 23
†Tamak	11,000	Parker	May 23	May 30
Narkunda	16,500	Britten	May 30	June 6
†Malwa	11,000	Cadiz	June 6	June 13
Rajputana	16,600	Stringer	June 13	June 20
†Rawalpindi	19,000	Townshend	June 20	June 27
Mooltan	21,000	Headlam	June 27	July 4
†Kaisar-i-Hind	11,500	Hignett	July 4	July 11
Mantua	11,000		July 11	July 18

FORTNIGHTLY TO AUSTRALIA.

From London and Marseilles.

‡Moldavia	16,500	Allin	Apr. 17	Apr. 24
Naldera	16,500	Harrison	May 2	May 9
‡Mongolia	16,000	Rhodes	May 16	May 22
Narkunda	16,500	Parker	May 30	June 7
Rathar	15,000	Griffin	June 13	June 19
*Bendigo	21,000	Townshend	June 27	July 4
Comorin	15,000	Wyatt	July 11	July 17
	15,000	Cartwright	July 25	Aug. 1

‡ Taking also 3rd cabin passengers. * Taking one class only at 3rd cabin rates.

COLOMBO AND CALCUTTA.

Calling at Southampton.

Novara (cargo)	7,000	Ward	Apr. 25	—
Nankin (cargo)	7,000	Jack	May 9	—
Nagova (cargo)	7,000	Cooper	May 23	—

CEYLON, STRAITS, CHINA, JAPAN.

Fortnightly Direct Service, calling at Southampton.

Ranpura	16,600	Furlong	Apr. 17	Apr. 25
Karuala	11,000	Rollo	May 1	—
Morea	9,000	Holland	May 16	May 23
Kalyan	9,000	Cochrane	May 29	—
Rajputana	16,600	Cadiz	June 13	June 20

BRITISH INDIA.

(Under Contract with the Government of India.)

BOMBAY, PORT OKHA, AND/OR BEDI BUNDER (JAMNAGAR) AND KARACHI

Ship.	Tons.	Antwerp.	Mid'sbro.	LONDON
*MUNDRA	7,275	—	—	Apr. 19
*WARFIELD	6,066	Apr. 28	May 3	May 10
*HATIPARA	8,182	May 24	May 21	May 31
A STEAMER	—	June 14	June 11	June 21

* Cargo Steamer.

COLOMBO, MADRAS, AND CALCUTTA.

Ship.	Tons.	Antwerp.	Mids'bro.	LONDON
*MARGHA	8,278	—	—	Apr. 19
*MANORA	7,888	Apr. 16	Apr. 26	May 3
MORVADA	8,193	Apr. 30	May 10	May 17
MULBERA	9,100	May 14	May 24	May 31

† Calls Port Sudan.

PORT SUDAN, ADEN, AND EAST AFRICAN PORTS.

Ship.	Tons.	Antwerp.	Mids'bro.	LONDON	M'seilles
MODASA	9,070	—	—	Apr. 19	—
MADURA	9,077	Apr. 19	Apr. 30	May 9	May 16
MATIANA	9,067	May 17	May 28	June 6	June 13
MALDA	8,900	June 14	June 25	July 4	July 12

QUEENSLAND.

Ship.	Tons.	Mids'bro.	Immingham.	LONDON
A STEAMER	—	—	—	—

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Single-berth Cabins and Bath-room Suites.

Ship.	Tons.	SOUTHAMPTON
RANGITANE (new motor vessel)	17,000	May 9
ROTOREVA	12,500	June 6
RANGITIKI (new motor vessel)	17,500	June 13
RUAPEHU	13,000	July 4
	9,000	Aug. 1

† Saloon and 3rd Class passengers only. * Via Suva. Apply the N.Z.S. Co., Ltd. (J. R. Westray & Co., Ltd., Agents), 138, Leadenhall-street, E.C.3 (Tele., Avenue 2220), or the Travel Passenger Agency, Ltd. (W. L. James, General Manager), 14, Cockspur-street (first floor), London, S.W.1 (Tele., Regent 6724).

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LTD., TO NEW ZEALAND AND AUSTRALIA, By any Atlantic Line to Canada or U.S.A., thence via VANCOUVER or SAN FRANCISCO.

	From ‡ Vancouver.	From † San Francisco.
NIAGARA	April 30	—
TAHITI	—	May 14
AORANGI	May 28	—
MAKURA	—	June 11

‡ Canadian-Australasian Line via Honolulu, Fiji, and Auckland to Sydney. † Union Royal Mail Line via Tahiti, Rarotonga, Wellington to Sydney.
Apply the Trans-Pacific Passenger Agency, Ltd. (W. L. James, General Manager), 14, Cockspur-street (first floor), London, S.W.1 (Tele., Regent 6724); or for Vancouver service any office of the Canadian Railways.

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Via Malta, Port Said, Suez, Aden, and Colombo.
ONE CLASS ONLY AT LOWEST FARES.

	Tons.	London.	Plym'th.
BARRABOOL	13,600	9 May	10 May
BALRANALD	13,600	4 June	7 June
MALLARD	13,000	4 July	5 July
†BENDIGO	13,000	11 July	

† Calls Marseilles 17th July; not calling Malta.
Also 3rd CABIN BOOKINGS at £21.

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R.M.S. MOLDAVIA	16,500	April 17	May 2
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	Tons.	London.	Toulon.	Naples.
ORVIETO	12,000	Apr. 26	May 2	May 3
ORONSAY	20,000	May 24	May 30	May 31
ORAMA	20,000	June 7	June 13	June 14
OTRANTO	20,000	June 28	July 4	July 5
ORMONDE	20,000	July 19	July 25	July 26
ORVIETO	12,000	Aug. 16	Aug. 22	July 27
ORONTES	20,000	Aug. 30	Sept. 5	Aug. 23
ORONSAY	20,000	Sept. 13	Sept. 19	Sept. 7
	20,000	Sept. 27	Oct. 3	Sept. 21

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Steamer.	Tons.	Date.	Destination.
aCity of Valencia	7,329	Sept. 4	Bombay and Karachi
bCity of Calcutta	7,679	Sept. 15	Colombo and Calcutta
aCity of London	8,556	Sept. 16	Bombay and Karachi
aCity of Nagpur	10,138	Sept. 27	Bombay and Karachi
bCity of Exeter	9,447	Oct. 1	Colombo and Calcutta
bCity of Canterbury	9,468	Oct. 4	Bombay and Karachi
aCity of Paris	9,421	Oct. 11	Madras and Calcutta
dCity of Venice	10,902	Oct. 14	Bombay and Karachi
bCity of Baroda	8,398	Oct. 24	Bombay and Karachi
	7,129	Oct. 28	Colombo and Calcutta

Calls (a) Marseilles. (b) Port Sudan. (c) Madras. (d) Special sailing direct from Marseilles.

LONDON TO SOUTH AFRICA.

City of Manchester	5,564	Sept. 13	Cape Town, Algoa
City of Poona	7,445	Sept. 27	Bay, East Lon-
City of Cairo	7,882	Oct. 27	don and Natal.

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GLASGOW: 75, Bothwell-street. ,, Cent. 9222

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For	Steamer.	Calling at
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	Guido	Apl. 16
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S.S. "ADRIATIC," 24,679 TONS.
(World's Largest Cabin Steamer.)
18 days ... ... from £35, to

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AUGUST 1 from LIVERPOOL.

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CRUISE No. 1 ... 2 WEEKS ... from £21.

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AUGUST 2 from SOUTHAMPTON.
AUGUST 2 ,, IMMINGHAM.
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AUGUST 20 from IMMINGHAM.

RED STAR TO NEW YORK.

FROM SOUTHAMPTON & CHERBOURG.
(4) Pennland ... ... Apl. 26
(5) Lapland ... ... May 3

TO CANADA.

SOUTHAMPTON to HALIFAX, N.S.
(4) Pennland ... ... Sat., Apl. 26
(5) Lapland ... ... Sat., May 3
From Antwerp previous day.
(4) Tourist Third Cabin and Third Class Passengers only
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TOURIST THIRD CABIN PASSENGERS ONLY.
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*LANCASTRIA ... April 19 AQUITANIA ... April 26
* Via Havre, not Cherbourg.
LIVERPOOL—COBH—NEW YORK.

†LACONIA - - - APRIL 19

*CARONIA ... April 26 †SCYTHIA ... May 3
* Via Belfast, not Cobh.
† Calls Galway and Boston.
SOUTHAMPTON—CHERBOURG—QUEBEC—MONTREAL.

ANDANIA - - - APRIL 15

‡ATHENIA ... April 19 ANTONIA ... April 25
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(c) Fast Cabin and Tourist Third Cabin Service. Also Cadiz.		

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Pres. Roosevelt ... Apl. 17 | LEVIATHAN ... May 10
America ... ... Apl. 25 | President Harding May 1

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LIVERPOOL TO
BOMBAY & KARACHI.
CALLING AT GIBRALTAR, PORT SAID, and SUEZ.
*ELYSIA ... May 16 | *CASTALIA ... July 1
*CIRCASSIA ... May 30 | *CIRCASSIA ... Aug. 29
* First Class Passengers only. Specially low Fares.
† Calls Port Sudan.
Vessels recognized by Indian Government. Indian Government Vouchers accepted.

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New S.S. CALIFORNIA, 17,000 TONS,
carrying FIRST CLASS and THIRD CABIN passengers, sails from LIVERPOOL Oct. 21, MARSEILLES Oct. 27.
First Class state rooms are fitted with Punkah Louvres and withdrawn. This vessel has exceptionally fine 3rd cabin accommodation.

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CARONIA ... Apl. 25 | CALIFORNIA ...
ANCHOR LINE, 48, PENFCHURCH-STREET, E.C.3.
and at 26 and 27, Cockspur-street, S.W.1.

UNION-CASTLE LINE.

SOUTH AFRICA, EAST and WEST AFRICA
ROYAL MAIL SERVICE.

†GUILDFORD CASTLE	Apl. 17	London,	Southampton.
‡LLANDAFF CASTLE	—	—	—
*ARUNDEL CASTLE	Apl. 24		Apl. 25

* Via Madeira. † Via Plymouth and Las Palmas.
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30th May, 1930. Reduced return fares.
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	Tons.	London.	Marseilles.	Naples.
HAKUSAN MARU	10,400	Apl. 19	Apl. 26	Apl. 28
KITANO MARU	9,000	May 3	May 10	May 12
HARUNA MARU	10,500	May 17	May 24	May 26

REDUCED SUMMER FARES TO GIBRALTAR, MARSEILLES, NAPLES, AND PORT SAID.

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Through Bookings from Europe.
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BIBBY LINE.

THE FIRST CLASS ONLY SERVICE OF TWIN-SCREW OIL-DRIVEN MAIL VESSELS TO MARSEILLES, EGYPT, PALESTINE, PORT SUDAN, CEYLON, BURMA, STRAITS SETTLEMENTS, and SOUTHERN INDIA.

Vessel.	Tons.	Sailing Liverpool.	Sailing Marseilles.
Staffordshire	13,000	Apl. 17	Apl. 23
Gloucestershire	12,000	Apl. 29	May 2
Cheshire	12,000	May 2	May 10
Yorkshire	15,000	May 16	May 24
	13,500	May 30	June 7

BIBBY BROS. and Co., 26, Chapel-street, Liverpool; 22, Pall Mall, London, S.W.1; Tele., Regent 8086, 8087.

MESSAGERIES MARITIMES.

From MARSEILLES (Services Contractuels).
CEYLON, STRAITS, CHINA, JAPAN.
ANDRÉ Lyon ... April 18 and 30th.
MOMBASA, MADAGASCAR, MAURITIUS.
GÉNÉ. VOYRON April 28 and May 9 | Ex. GRANDIDIER
PIRÉUS, ISTANBUL, IZMIR & BEYROUT.
LAMARTINE ... April 22 and May 6 | THÉOPHILE GAUTIER
EGYPT AND BEYROUT.
LOTUS ... April 30 and May 22 | MARIETTE PACHA
For passages and all particulars apply :—
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SUNSHINE TRIPS TO SPAIN, PORTUGAL and CANARY ISLANDS.
M.V. HIGHLAND HOPE ... ... Apl. 17
S.S. HIGHLAND ROVER
LIVERPOOL TO RIVER PLATE. ... May 3
Full details on request to
Head Office : 98, LEADENHALL-STREET, E.C.3.
West End Agency : 11, (Lower) Regent-street, S.W.1.

SHIPPING (continued)

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by
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BRITAIN'S LARGEST & FASTEST LINERS
to
PERNAMBUCO, BAHIA, RIO DE JANEIRO, SANTOS, MONTEVIDEO, and BUENOS AIRES.
Via France, Spain, and Portugal.

Vessel.	Gross Tons.	From S'hamptn.	From Liverpool.
*ALMANZORA	15,551	Apl. 25	—
†DARIEO	11,484	—	Apl. 26
ALCANTARA (M.V.)	22,181	May 9	—
†DESEADO	11,477	—	May 10
†ARLANZA	14,950	May 23	—
DESNA	11,483	—	May 24
ASTURIAS (M.V.)	22,071	June 6	—
DEMERARA	11,484	—	June 7

* Calls Madeira. † Omits Cherbourg.
EUROPE—NORTH PACIFIC.

THE PACIFIC LINE

to
WEST COAST OF SOUTH AMERICA.
CHILE, Via PERU,
BERMUDA, France, PANAMA CANAL.
HAVANA, Spain.

Vessel.	Gross Tons.	From Liverpool.
OROPESA (omits Bermuda)	14,075	Apl. 17
ORBITA	15,493	May 1
OROYA (omits Bermuda)	12,257	May 15
ORCOMA	11,580	May 29

SPECIAL SUMMER TOUR TO BERMUDA.
ORDUNA, July 3.

R.M.S.P. "ATLANTIS"

SPRING CRUISES TO MEDITERRANEAN, BLACK SEA, CRIMEA, ATLANTIC ISLANDS, &c.
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Unsurpassed Cuisine.
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PARIS—12 Boulevard des Capucines. Or Local Agents.

CANADIAN PACIFIC
CANADA & U.S.A.

SOUTHAMPTON
TO QUEBEC AND MONTREAL
(Via Cherbourg.)

MONTCLARE	Apr. 17	
EMPRESS OF SCOTLAND (to Quebec only)	Apr. 17	
METAGAMA (via Queenstown)	Apr. 26	
MONTCALM	May 2	

LIVERPOOL
TO QUEBEC AND MONTREAL

DUCHESS OF RICHMOND	Apr. 17	
DUCHESS OF BEDFORD (B.G.)	Apr. 23	
DUCHESS OF YORK	May 2	
DUCHESS OF ATHOLL (B.G.)	May 9	

(B.) Via Belfast. (G.) Via Greenock.
GLASGOW TO QUEBEC & MONTREAL
MINNEDOSA ... Apr. 18 D. OF BEDFORD.. Apr. 26

JAPAN AND CHINA

VIA CANADA (from Vancouver).
EMPRESS OF RUSSIA ... ... May 8
Latest connecting Steamer from Liverpool Apr. 25.
EMPRESS OF ASIA ... ... May 29
Latest connecting Steamer from Southampton May 17.

NEW ZEALAND & AUSTRALIA

Via Canadian Pacific and Canadian Australasian Mail Service from
Vancouver to Honolulu, Suva, Auckland, and Sydney.
NIAGARA ... Apr. 30 AORANGI ... May 28

When travelling always carry Canadian Pacific Express Travellers' Cheques.
Apply CANADIAN PACIFIC
62-65, Charing Cross, London, S.W.1;
103, Leadenhall-street, London, E.C.3;
Royal Liver Building, Liverpool;
31, Mosley-street, Manchester;
4, Victoria-square, Birmingham;
Canute Chambers, Southampton;
18, St. Augustine's-parade, Bristol;
25, Bothwell-street, Glasgow; or Local Agents.

NEW ZEALAND VIA PANAMA CANAL.

THE ONLY DIRECT ROUTE.

SHAW SAVILL & ALBION LINE.

Through Bookings to Australia.

TAINUI	11,020 tons from Southampton	26	Apl.
ZAMAROA	12,500 tons from Southampton	25	May
†CORINTHIC	15,367 tons from Southampton	20	June
†IONIC	12,351 tons from Southampton	18	July
*HATAROA	12,500 tons from Southampton	15	Aug.

* Oil burners, 1st and 3rd class only.
† Cabin and 3rd class only.
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EXPRESS SERVICE.
LONDON TO RIO IN 12 DAYS.
TO BUENOS AIRES IN 15 DAYS.

VIA VIGO AND LISBON
by the 12,000 ton Arcona.
HAMBURG-SOUTH AMERICAN LINE.
S.S. COLOMBO, under Bourdon ... April 30
M.V. MONTE ENVIMENTO, from Boulogne ... May 19
S.S. CAP ARCONA, from Boulogne ... May 21
Train for 1st and 2nd class passengers leaves Victoria 9 a.m.
Attractive pleasure cruises to MEDITERRANEAN, SCANDINAVIA and the BALTIC.
For particulars apply : HELP and LEIGHTON, Ltd., 9-13, Fenchurch-buildings, London, E.C.3. Tels., Mon. 4361. Or principal passenger Agents.

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Calling at Port Said and Colombo.

Moreton Bay	14,145 tons from Southampton	Apr.	30
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Esperance Bay	14,176 tons from Southampton	June	25

Fares from £38 to £52.
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FIRST CLASS PASSENGER SERVICE ONLY
FROM LIVERPOOL AND MARSEILLES TO STRAITS AND CHINA.

"Hector"	11,198 tons	from Liverpool	April 26th
"Aeneas"	10,058 tons	from Liverpool	May 24th
"Sarpedon"	11,321 tons	from Liverpool	June 21st
"Patroclus"	11,374 tons	from Liverpool	July 19th
"Autenor"	11,198 tons	from Liverpool	Aug. 16th
"Hector"	10,600 tons	from Liverpool	Sept. 13th
"Anchises"	Calls at Kobe and Yokohama.	from Liverpool	Sept. 27th

London Agents, John Swire and Sons, Ltd., 8, Billiter-sq., E.C.3, or any recognized Travel Agency.

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A Combined Service offering Unequalled Facilities at Moderate Fares.

(2) S.S. EURIPIDES	From Liverpool	24th MAY
(1) S.S. NESTOR	Liverpool	5th JULY
(1) S.S. CERAMIC	Liverpool	23rd AUG.

(1) First Class only. (2) First and Third Class Passengers.
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		Tons.	Days.	From
May 6th s.s.	"Orford"	20,000	24	42 guineas
" 7th s.s.	"Arandora Star"			
" 8th s.s.	"Rawalpindi"	15,000	22	48 guineas
" 24th s.s.	"Otranto"	16,600	26	50 guineas
" 31st s.s.	"Orford"	20,000	16	25 guineas
" 31st s.s.	"Arandora Star"	20,000	13	22 guineas
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Full particulars, cabin plans, Cruises Programme free from
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ROYAL HOLLAND LLOYD.
SOUTH AMERICAN SERVICES

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PERNAMBUCO BAHIA	S.S. "ORANJA"	1 MAY
RIO DE JANEIRO SANTOS	S.S. "GELRIA"	15 MAY
MONTEVIDEO BUENOS AIRES	S.S. "FLANDRIA"	29 MAY
	S.S. "ORANJA"	3 JULY

For passages and full information apply to the Agents :—
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WAINWRIGHT BROS. and Co., Ltd., 21, Fenchurch-street, E.C.3, or 20, Queen's-terrace, Southampton.

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Six weeks' Round Voyage, £67 inclusive.
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BRITAIN'S LATEST & MOST LUXURIOUS LINERS
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"AVELONA STAR"	From	24 APRIL
"ATILA STAR"	London	8 MAY
"ALMEDA STAR"	and	22 MAY
"ANDALUCIA STAR"	Boulogne	12 JUNE

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At special rates including best hotels.
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Blue Star Line Express Cabin Service. Fare from £50.

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With facilities for visiting the Seville Exhibition.)
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BRITAIN'S DREAM SHIP.
Spacious decks, delightful lalfresin, restful sun deck away from games. Swimming pool. Louis XIV restaurant with exceptional cuisine accommodating all passengers at one sitting.
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PLEASURE CRUISES AT ANY SEASON

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GEORGE LUNN'S EASTER TOURS.

SEE GREEN LEAFLET.

8 Days	Lucerne Tour, £7

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TWO brand new late 1929 Phaeton 1 ROLLS-ROYCE Chassis. One fitted with four-door saloon body by Hooper, accept very low price of £1,975. Second fitted Brexon. Passed Rolls test February, 1930; £2,100.—THE ROOM, Ltd., Coachbuilders, Rochester-road, N.W.1.

VAUXHALL Saloon, 1928; Bedford blue, 20 h.p.; chassis and body as new; any examination; owner must sell, leaving England; £195 or nearest acceptable offer, insured. Cost new 500 guineas.—Write Capt. Jansson, 20, King Henry's-road, N.W.3.

1929 2-litre ROVER Tourer sportsman's Coupé; 26hp.; exchanges; terms over 24 months.—LONDON and COUNTIES AUTO DISTRIBUTORS, Ltd., 18, Berkeley-street, W.1. Mayfair 7050.

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1930 Shop-soiled ALVIS "Silver-Eagle" Sports Saloon, three carburettor model; unregistered; 80 m.p.h.; list price £675; our price £595; demonstrator anywhere.—Pavilion Garage, Scunthorpe, Lincolnshire.

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28/85 DAIMLER, brand new, shop-soiled; a thorn; magnificent enclosed limousine by Mayfair; manufacturer's full guarantee; cost £1,275, will accept £995.—J. B. EVE BORNE and Co., Ltd., 10, Lower Grosvenor-place, S.W.1. Victoria 6223/4.

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DRIVE YOURSELF OR CHAUFFEUR-DRIVEN. UP-TO-DATE CHRYSLER 75 and DE SOTOS. Saloons, Coupés, and Roadsters. Write or 'phone:—

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THERE & BACK IN COMFORT. To the Theatre and back by private car. No worry. Complete comfort. Liveried chauffeur. Best service. Limited number, 18s. for 20 miles, 6.30 p.m. to 12.30 a.m. 10d. per mile, contract touring rate.—LE GRICE ELERS, Ltd., Sussex-place, South Kensington, S.W.7. 'Phone, Kensington 9477.

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CHRYSLER CARS for HIRE to drive yourself; all models; unlimited mileage; special low rates.—W. H. BAILEY, 85, Great Portland-street, W.1. Langham 2437.

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PIANO BARGAINS.—Grotrian-Steinweg and Petrof models from short hire, also perfectly reconditioned small Grand and Uprights by Steinway, Blüthner, Bechstein, Rogers, &c., taken in part exchange, and must be cleared at very low prices.—Grotrian-Steinweg, Ltd., Dept. T., Grotrian Hall, 115-7, Wigmore-street, W.1.

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WARDROBE DEALERS compete at our ROOMS for ladies' and gentlemen's SURPLUS APPAREL, furs, and household effects; prices realized. NEW OWNERS invited to send for prices realized. PRIVATE OWNERS invited to send parcel to Johnson Dymond and Son, Ltd. (Est. 1793), Auction Rooms, 24-26, Great Queen-street, W.C.2. Sales daily. Prompt settlement.

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St. Dunstan's is registered under the Blind Persons Act, 1920.

THE NATIONAL BENEVOLENT INSTITUTION.

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Treasurer—Sir Robert W. Kindin, J.P.
PENSIONS of £25 per annum GRANTED to distressed gentry.
Upwards of 806 PENSIONERS on the books.
ADDITIONAL SUPPORT GREATLY NEEDED.
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3 lines 7s. 6d. (minimum)

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The Council of Bedford College invite APPLICATIONS for the following POSTS, tenable from September 1st, 1930:—LECTURESHIP in PALÆONTOLOGY and STRATIGRAPHY in the DEPARTMENT of GEOLOGY. Candidates must have a degree in Geology and have done post graduate work in that subject. Salary £350, rising to £400.

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All posts are open to men and women equally. Last date for receiving applications 24th April.—For further particulars apply the Secretary.

BERKSHIRE COUNTY COUNCIL.
ASSISTANT TUBERCULOSIS OFFICER and GENERAL MEDICAL ASSISTANT.

APPLICATIONS are invited for the above combined appointment will be subject to the provisions of the Local Government and Other Officers' Superannuation Act, 1922. Candidates must be qualified to hold an appointment as Tuberculosis Officer as required by the Local Government (Qualifications of Medical Officers) Regulations, 1930, and must also have a diploma in public health. Forms of application and full particulars may be obtained from the Clerk of the County Council. Applications, accompanied by three testimonials, must reach the undersigned on or before Saturday, 26th April.

H. J. G. SEDDARD, Clerk of the County Council.
Shire Hall, The Forbury, Reading, April 5th, 1930.

BERKSHIRE EDUCATION COMMITTEE.
FARINGDON COUNTY GIRLS SCHOOL.

The Governors invite APPLICATIONS for the APPOINTMENT of a HEAD MISTRESS (to fill the vacancy caused by the appointment by the Governors of Miss R. M. S. Bartels, B.Sc., to the Maidstone Grammar School for Girls) to begin work in September next. Candidates must be graduates of a University in the United Kingdom, or hold the equivalent. Candidates must be under 40 years of age. The salary will be £500, rising £10 per annum to a maximum of £600.

The number of pupils on the books is 50.

Selected candidates will be required to attend a meeting of the Governors, of which they will receive notice.

Further information and forms of application may be obtained from the undersigned. All applications must reach this office not later than first post, 30th April, 1930.

W. C. F. ANDERSON, Education Secretary.
Shire Hall, Reading, 7th April, 1930.

CAMBRIDGESHIRE EDUCATION COMMITTEE.
CAMBRIDGE and COUNTY HIGH SCHOOL for BOYS.

WANTED for September next.—SENIOR ENGLISH MASTER. Salary according to the Burnham Scale with an allowance of £25 per annum for post of special responsibility, plus allowance for good of special (if any). Preference will be given to a master who is able and willing to take an active part in the games (Rugby football and cricket), or other corporate activities of the school.

Forms of application can be obtained on receipt of a stamped and addressed foolscap envelope from the Education Secretary, County Hall, Cambridge, to whom applications should be returned not later than May 2nd, 1930.

UNIVERSITY of LONDON. UNIVERSITY COLLEGE.

APPLICATIONS are invited for the POST of LECTURER (full-time) in the Department of English. Candidates should be specially qualified in English language. The salary will be £400, according to qualifications and experience.

The Lecturer will be expected to commence duties on 1st October, 1930.

Applications should be sent to the undersigned on or before 10th May, 1930.

C. O. G. DOUIE, Secretary.
University College, London. (Gower-street, W.C.1.)

APPOINTMENTS & SITUATIONS VACANT

3 lines 4s. 6d. (minimum). Employment Agencies and Schools, 4 lines 10s. (minimum)

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ANTIQUE Silver.—Expert Salesman required for West End London; age about 35; first-grade men only need apply; highest remuneration offered.—Write Box G.9349, The Times, 72, Regent-street, W.1.

ENGINEER Representative required by London Pump firm, calling on factories in Greater London, where pumps are required for water or viscous fluids.—Write Box G.1281, The Times, E.C.4.

FIRST-CLASS Motor Salesman wanted for London showrooms; must be experienced and have knowledge of passenger and commercial models.—Write, stating age, experience, and salary, &c., Box P.1914, The Times, E.C.4.

INDIA.—Wanted, capable Sales Engineer, to take charge of sales organisation for power plant, air, oil, steam and gas; state sales experience, which is absolutely essential; also state age, technical training, and works experience.—Write Box P.1896, The Times, E.C.4.

INDUSTRIAL Engineer, aged 28-35, sound technical education, a University Engineering Degree preferred; four to five years' practical shop experience essential; position offers attractive financial future; good age, experience, and salary required. Box 8,250, The Times, E.C.4.

LAW Clerk required by firm of Solicitors in Newcastle-upon-Tyne; must be an experienced draftsman and have a reliable knowledge of company and commercial law and practice; applicants will please state age, salary required, and give particulars of previous experience.—Write Box G.1255, The Times, E.C.4.

NATIONAL Council for Prevention of War requires full time Organising Secretary; experience of Peace Movement; thorough knowledge international affairs; good platform speaker; knowledge of languages desirable. State salary required.—Applications by 25th April to 39, Victoria-street, London, S.W.1.

OPPORTUNITIES Abroad.—An Advertisement in The Times Weekly Edition will put you in touch with prospective employers in the British Dominions and elsewhere. The charge is 1s. per line of seven words, and if desired replies may be addressed to a Box Number at The Times Office, London, that address to be counted as six words. For use of a Box Number and postage of replies a fee of 6d. is charged. Announcements should be sent to The Times Weekly Edition, London, E.C.4.

PHILIPS Lamps, Ltd., require the services of a Radio Sales Manager for South Wales area; man with first-class experience of the wireless trade necessary.—Write, giving full details of past experience, age, &c., to Department B.1, 145, Charing Cross-road, London, W.C.2.

PHILIPS Lamps, Ltd., require the services of a Radio Branch Manager for large manufacturing company; first-class organising ability essential; must be man of large experience, age, &c., to Box N.14, The Times, E.C.4.

PHILIPS Lamps, Ltd., require the services of a Radio Sales Manager for Scotland; man with first-class experience of the wireless trade necessary.—Write, giving full details of past experience, age, &c., to Department B.2, 145, Charing Cross-road, London, W.C.2.

REQUIRED for South Wales area, gentleman as Branch Manager for large manufacturing company; first-class organising ability essential; must be man of large experience, age, &c., to Box N.14, The Times, E.C.4.

REQUIRED, Two keen and hard-working Young Men as Assistants on the Farm; experience not necessary, but keen workers and unmarried; modern furnished bungalow and good wages.—Apply Manager, Woodleigh Farm Lodge, Edenbridge, Kent.

REQUIRED by London firm of manufacturers, an additional traveller for the London district, who must have a good connexion amongst engineering and industrial undertakings and their suppliers; age not over 30.—Write, giving full particulars (which will be treated in confidence) as to experience and salary required. Box J.1750, The Times, E.C.4.

REPRESENTATIVES required for London and Provinces; experience not necessary; tact and energy essential; good selling line.—Write Box G.1263, The Times, E.C.4.

STEPNEY Association for Rescue and Protective Work among Children.—Applications are invited for the position of Children's Rescue Worker (woman); candidates should be between 30 and 40 years of age and have a general social training; salary £200.—Applications, with copies of testimonials, should be sent to Miss Schlesinger, 37, Stepney-green, London, E.1, not later than April 28th.

TWO or three Salesmen required by the National Autotyre Association, Ltd., for South and West districts of London. Definite salary £3 per week, plus commission, paid to the right men. Short probationary period. Must own car.—Write, giving details experience, in confidence, Broadway Chambers, Hammersmith, W.6.

WE require at once a man of intelligence and progressive outlook to handle our products. Previous experience in the Salesmanship preferred, but essential as short intensive training is given. Salary and commission during initial period.—Write for appointment, The Times, 72, Regent-street, W.1.

WANTED, English lady, with Central Institute, Diploma. Times, E.C.4. for country.—Write Box P.1956, The Times, E.C.4.

WANTED, Representative on commission, regularly calling on Ship Chandlers, Mill Furnishers, Garages, Works, Ironmongers; good lines in demand offered by well-established manufacturer.—Write, stating full particulars, Box P.1966, The Times, E.C.4.

A Better position awaits you if you prepare yourself by training at Pitman's College; descriptive booklet free.—Write, mentioning "Day," "Evening," or "Postal" Course, 198 Southampton-row, W.C.1.

A Brilliant career is open to the Pitman-trained student. A Specialised home-study courses.—Write for free booklet, The Key to a Successful Career," Pitman's Correspondence College, 197, Southampton-row, W.C.1.

ARE you seeking an appointment, abroad?—Africa, India, Brazil, &c.? Accountants, engineers, civil, mining, railway men, and others should send for particulars of assistance rendered, terms, and details of past successes.—Percy Coutts and Co., Ltd. (Dept. 325), 154, High Holborn, London, W.C.1. Business estd. 1908.

ARE You Missing these Opportunities? In August, 1929, Mr. W—— a Mining Engineer—enrolled with the B.S.S. Mr. W—— to-day has the earns £15 per week (average) in June, 1929. Mr. B—— who was selling on commission is £11 18s. weekly, plus commission on sales and allowance for travelling. Three days after completing his training he received £3 10s. and by the next two weeks £20. These facts you are invited to investigate. Every man who is accepted by the B.S.S. is interviewed personally and introduced to Salaried Positions; and all men on the look out for a better job should telephone, write, or call The British School of Salesmanship, Ltd.), 7, Southampton-street, Strand, W.C.1. 'Phone, Holborn 0904, 0905.

CIVIL Service.—How best to prepare for the examinations.—Send to-day for a copy of the up-to-date Civil Service Guide," offered free by the Metropolitan College, Dept. S. 2/1, St. Albans.

SALES Opportunity for career with great reputation.—Details from Director, Business Careers Association, Ltd., Premier House, Southampton-row, W.C.1.

WIRELESS Services.—The Premier Telegraph College is in the British Isles (established 34 years) gives a sound training to all students, with assured positions on qualification. Forty-four students out of a total of 47 in the last seven Government examinations.—Apply for Training College, Ltd., Morse House, Earl's Court, S.W.5.

JOURNALISTS, PRINTERS, &c.

FIRST-CLASS Copywriter (age 25-30) required by leading London firm.—Write, in confidence, giving details of experience and salary required, to Box A.740, The Times, E.C.4.

FIRST-CLASS Lettering Artist required immediately by London Publishing House.—Write, giving details of experience and salary required, to Box A.739, The Times, E.C.4.

PRINTERS' Representative.—A really first-class Representative with experience is required by a London firm of Printers possessing modern equipment for producing periodicals, commercial printing (both litho and letterpress), general stationery, &c.—Write, stating salary required, and give full particulars of age, experience, and turnover. Box P.1921, The Times, E.C.4.

WHAT to see in Europe.—The proprietors of a well-known gazetteer invite the collaboration of writers with first-hand knowledge of the countries of Continental Europe, for the purpose of revising a new edition of this work.—Correspondents should state their qualifications, the names of the countries with which they are competent to deal, and the price for small octavo page in pearl type, double column, to Box N.487, The Times, E.C.4.

ARTICLED PUPILS

ADVANTAGEOUS Openings in Mayfair beauty parlours for lady and young girl (gentlefolk); references exchanged.—Write Box 04365, The Times, 72, Regent-street, W.1.

ANALYTICAL and consulting chemist desires youth as Pupil; Public School boy preferred; good opening; premium.—M.A. 752, Deacon's, Fenchurch-avenue, E.C.

APPLICATIONS wanted for Motor Trade (three years); small premium required.—Apply for particulars, Lane Bros. (Motor Repairs), Ltd., 1a, Clarendon-road, Holland Park, W.11.

AUTOMOBILE Engineering Training College, Chelsea Embankment, S.W.3. (Day and Residential.) Founded specially to train boys of good education for the automobile industry; the curriculum combines an essentially practical and modern works experience with an essentially administration; appointments for qualified students. Candidates will be accepted for probationary term commencing April 24th.—Syllabus from Principal.

CHARTERED Surveyor, London, in good practice, has vacancy for Articled Pupil; premium partly returnable; personal supervision.—Write Box N.517, The Times, E.C.4.

CITY Solicitor (old-established) has vacancy for Articled Pupil; personal supervision; good prospects; premium.—Write Box N.512, The Times, E.C.4.

JOURNALIST has vacancy in his Fleet-street office for personal pupil with literary ability.—Write Box N.474, The Times, E.C.4.

LAW.—Solicitors require Articled Clerk; excellent opportunity if suitable; premium £150; partners Camb. graduates.—A. and M., 81, Rochester-row, Westminster.

LADY CLERKS AND TYPISTS

LADY Clerk as Secretary for a private office; used to estate accounts, figures, shorthand, typing, &c.—Write Box P.1928, The Times, E.C.4, stating previous experience, age, salary required, references.

NURSE-SECRETARY wanted by West End consultant; typing, shorthand, knowledge of investments essential.—Write, stating age and salary required, Box 8664, The Times, 42, Wigmore-street, W.1.

A Secretarial Training for Gentlewomen in cultured surroundings, individual tuition. Appointments Bureau and Residential Club at College.—Queen's College, Cromwell Hall, 355, Cromwell-road, S.W.5.

APPOINTMENTS & SITUATIONS REQUIRED

3 lines 3s. (minimum); Employment Agencies and Schools, 4 lines 10s. (minimum)

A Controlling Manager of manufacturing company, with undeniable record for factory and sales efficiency, desiring change offering greater scope, offers his services (without salary) for period to prove ability; young and 100 per cent. active.—Write Box G.1280, The Times, E.C.4.

ACCOUNTANT-SECRETARY-AGENT (32), six years East, high Government accounts appointments, railway, political experience, fluent French, Arabic, Hindustani; ex-officer Indian Army; extraordinary testimonials; disengaged.—Write Box S.152, The Times, E.C.4.

BARONET'S Grandson, aged 21, Public School education, three years' business experience with first-class British firm, good at interviewing, requires remunerative employment for his services, with good prospects.—Write Box S.314, The Times, E.C.4.

CIVIL Construction, Mechanical Engineer (London University) urgently requires work; wide technical and commercial experience, factory management, &c.; ambitious, hard worker; excellent testimonials.—Write Box P.1963, The Times, E.C.4.

HANDYMAN, Electrician, Carpenter, Decorator; entire trips repairs gentleman's estate or hotel; first-class testimonials.—Montague, Lansdowne House, St. Stephen's-square, W.2.

PUBLIC School boy, ex-officer (32), 10 years' business experience one firm India, seeks post U.K.; climatic reasons; hard worker, keen organiser.—Write Box G.1246, The Times, E.C.4.

PUBLIC School Man (21), at present with Stock Exchange firm, seeks position at home or abroad where intelligence, initiative, and keenness will bring advancement.—Write Box A.758, The Times, E.C.4.

PUBLIC School Boy (21), literary, seeks post assistant to Librarian or Secretary; no experience; excellent references.—Write Box S.302, The Times, E.C.4.

APPOINTMENTS & SITUATIONS REQUIRED (continued)

SALES Representative; disengaged; seven years' selling experience in London. Plant to contractors, engineers, structional engineering; D.O. and steel tubes experiences; first-class references as to ability and character; Public School education.—Write Box G.9110, The Times, E.C.4.

SECRETARIAL work by man, whole, part-time; correspondence, accounts, engagements, travelling; experienced; excellent references.—Write Box 8660, The Times, 42, Wigmore-street, W.1.

STRANDED in S. Africa.—Well educated man and his wife, former qualified secretary-accountant, latter has exceptional taste in house decoration; able to furnish good London references; are desirous of finding employment in England or on Continent; were ruined by unfortunate investment; open to any offer; would pay own passage.—Robert Gibbs, P.O. Box 124, Germiston, Transvaal.

SWEDISH-AMERICAN, 27, of cheerful and willing disposition, good appearance, traveller, linguist; as Companion-Secretary, or similar position; experienced typing, &c.; typing, able to drive; excellent reference. Write Box 5653, The Times, 42, Wigmore-street, W.1.

YOUNG Gentleman, 39. English, French, Italian, full, education, a University Engineering Degree preferred; four to five years' practical shop experience essential; position offers attractive financial future; good age, experience, and salary required. Box 8,250, The Times, E.C.4.

YOUNG Gentleman, 39. English, French, Italian, full, education, a University Engineering Degree preferred; four to five years' practical shop experience essential; position offers attractive financial future; good age, experience, and salary required. Box 8,250, The Times, E.C.4.

YOUNG man, 20, well educated, four years' general experience, seeks position in London office of Box A.722, The Times, E.C.4. Write to proceeding abroad later.—Write

EX-OFFICERS AND OTHER RANKS

THE Proprietors of "The Times" have placed this space at the disposal of the British Legion, Officers' Association Employment Bureau, 4-4, Clement's Inn, Strand, London, W.C.2 (Telephone, Holborn 5760), to whom all replies should be addressed, quoting number of advertisement, date of insertion, and the name of this newspaper.

REGULAR Orderly, over 20 years' service, aged 42, married, wants Outdoor Work; good horseman and engineer (Civil A.M.I.C.E.); seven years Technical Manager owns 240 kilometres connecting Rivers Danube and Theiss; shipping, irrigation, drainage, water power, management agricultural land; seven years railway maintenance, five years railway construction (stations and buildings, permanent way, bridging, preliminary and detailed surveys). (Dis. 279.)

ARTIST, brilliant career, educated Slade School, exhibiting, Decoration, Painted Furniture; successful previous experience; would accept moderate remuneration; exceptional notices; success assured; highest references. (Dis. 323.)

EX-OFFICER, 44, desires Employment any capacity, home or overseas; Railway Dock and general experience; good organiser; used to control native labour; 12 years abroad. (11786.)

EX-SERVICE Man, 41, Public School man, ex-officer, desires situation as Private Secretary or other similar position; good knowledge secretarial and accountancy; shorthand typist; excellent credentials.

EX-OFFICER, 30, R.M.C., seeks appointment, of future to all branches, rearing stock, dairying, machinery, markets, bookkeeping; high testimonials. (7573.)

LADY CLERKS AND TYPISTS

ENGLISH-FRENCH-GERMAN Shorthand-Typist and Secretary desires position; 10 years' experience with London and Continental excellent references.—Write Box P.1959, The Times, E.C.4.

MEDICAL.—Young lady, Scotch, 2½ years present post as surgeon's secretary, disengaged June; excellent references.—BM/EK77, London, W.C.1.

PRIVATE Secretary (lady) requires position; with managing director of important building company for nine years; secretarial diplomas; expert stenographer; salary £4.—Write Box P.1962, The Times, E.C.4.

SECRETARY, expert shorthand-typist, fluent French and German, knowledge of Spanish, desires post London or Surrey.—Write Box G.1172, The Times, E.C.4.

DOMESTIC SITUATIONS VACANT

3 lines 4s. 6d. (minimum)

GOVERNESSES, COMPANIONS, MATRONS, AND LADY NURSES

FRENCH-SWISS Gouvernante required for two children, 9 and 7; domesticated, good needlewoman.—Mrs. Calvert, Corbets Lodge, Oxford.

FRENCH-SWISS Nursery Governess for Hove, Sussex aged 25 references required.—Write, giving particulars, state salary, Box G.1264, The Times, E.C.4.

MORNINGS only.—Young lady to give English lessons and German conversation to boy of 6.—16, Provost-road, Hampstead, N.W.3.

REQUIRED, at once, experienced Nursery-Governess, age 25-35, for three little boys; must be highly recommended, very fond children and country; references to be given. Children's washing; nursery-maid kept; state salary. Box P.1972, The Times, E.C.4.

NURSE required for a French family living in Belgium for two children, age 1 year and 3 years; good references required; under nurse with good experience might suit; salary 600f. per month with good experience. Mme. De Lavarenne, 12, Chaussée de Courtrai (Lille), Belgium.

ROMAN Catholic Nurse, college trained, Truby King, Norland preferred, for baby from month; Suffolk.—good wages.—Write Box G.1261, The Times, E.C.4.

AMERICA later: £90; experienced French Nursery Governess, English speaking, entire charge boy 5; travelling until September Continent; responsible, reliable.—Anglo-French Bureau, 29, Regent-st., W.1. (Reg. 1845.)

LADY Nurses required Scotland (walking child), £150; Leicester, £120; Kenya, France (baby), Italy, £100, ditto Paris, Worcs., £100; Surrey, £90.—Mrs. Bouchier, 7a, Hill-street, Knightsbridge.

WELL accredited Governesses and Good Nursery Governesses should apply to Hoopers (Educational Agents), Ltd., Radnor House, 93, Regent-street, W.1. No charge for registration.

HELPS AND NURSES

GENTLEWOMAN (30-35), as family, for all duties; two references.—Mrs. Burbidge, Chipstead, Sevenoaks.

HOUSE-HUMAID for English family; one child. Carruthers, Batheaston, Bath.

CAN any lady recommend trustworthy Nurse for five children, 7 Ages 10 (school holidays only), 9 and 7 (at day school); 3 to 4 months from month; under nurse required about May 10th for Liverpool; personal interview essential; Protestant.—Write Box 8.186, The Times, E.C.4.

EXPERIENCED Under Nurse required immediately for five months; children 2 years 1 month; work with trained nurse; washing and ironing for one child; must have some knowledge of cooking; references essential.—Write Mrs. Lowe, 10, New Cavendish-street, W.1.

GOOD Nannie (not under 30) required; single-handed; baby 4 months and infant from month; nurseries cleaned and maid kept; highest references and good needlewoman essential.—Mrs. Greenwood, Farm Lodge, Edenbridge, Kent.

WANTED for country (early May), a nice girl, 20-25, experienced children and nursery duties, to work with other nurse.—Write Box 3575, The Times, 42, Wigmore-street, W.1.

NANNIES required Surrey, Worcs., Africa, £100; £90; Town, Scotland, Oxford, Egypt, Portugal, £80; Hove, Devon, Kent, Lincs., India, £70.—Mrs. Boucher, Ltd., 86, High-street, Marylebone.

NURSES (young), experienced, wanted for London or country.—Apply Universal Agents, Ltd., 37, Wilton-place, Knightsbridge, S.W.1.

LADIES' MAIDS AND MAIDS

CAN any lady recommend useful Maid to wait on invalid lady; Good needlewoman; comfortable home; Horsham.

CHILDREN'S Maid, Swiss or English, early June; preferably over 20 and responsible person; good needlewoman, able cut out; excellent references essential.—Mrs. Birchenough, Dunwood House, Bere Regis, Dorset.

REQUIRED, at once, Useful Maid, age 25-30; good needlewoman; must be used to good references; country; miles from London; two in family; nine servants.—Apply the Hon. Gwendolyn Marsall, Shabden Park, Chipstead, Surrey.

LONDON; good experienced Italian Lady's Maid; capable, good memory, travelling; £60-£75. Others, French, Swiss.—Anglo-French Bureau, 306, Regent-street.

LADY HOUSEKEEPERS, HOUSE-KEEPERS, AND COOKS

LADY Maureen Stanley requires first-class Cook-House-keeper.—Apply at once, Secretary, Witherslack Hall, Grange-over-Sands, Lancs.

A Good Cook-Housekeeper for country house; kitchen-Mrs. Frank Johnson, Buglawton Hall, Congleton, Cheshire.

A BACHELOR requires reliable Housekeeper; plain cook; no help; bungalow, Middlesex London; state age, experience.—Write Box S.320, The Times, E.C.4.

COOK-HOUSEKEEPER (single-handed) required for widower's cottage flat; £80; housemaid kept; daily help kept. Also ditto for Somerset; good cook, gentleman opening home; appointed house; kitchen and apartments. Ditto for other excellent openings for after Easter.—Numbers of School of Cookery, 30, Mortimer-street, W.1.

LADY with small poultry farm requires, in June, gentlewoman under 35 years of age to run small household; good needlewoman; able to arrange flowers; Guildford.—Lady Wadia, Gosterwood Manor, Forest Green, Ockley, Surrey.

REQUIRED early in May, for country, an experienced married couple, Parlourmaid, good valet and silver cleaner; four in family, four maids; occasional help given; good wages; two references necessary.—Write Mrs. Holland, Coleshill Lodge, Amersham, Bucks.

WANTED, early May, experienced House-Parlourmaid and Cook, 28 years or over; small house; one lady; two maids and help; personal reference.—Apply first by letter, interview after April 22nd. Mrs. Boden, 15, Pelham-place, S.W.7.

WANTED after Easter, House-Parlourmaid, experienced; 30-35; three maids, indoor man kept; two in family; comfortable home, own bed room; wages £45.—Mrs. A. Robertson, 45, Castlebar-road, Ealing, W.5.

HOUSE-PARLOURMAID; flat; small family; two servants; separate bed room; £25. No fees.—Jessie Fraser (Agent), 11a, Church-street, W.8. Western 6636.

TEMPORARY House-Parlourmaid; two in family; two and country; 25s. weekly. No fees.—Jessie Fraser (Agent), 11a, Church-street, W.8. Western 6636.

HOUSE, KITCHEN AND SCOULLERY MAIDS

HOUSEMAID, single-handed, required now; wages £42; three maids; three in family.—Lady Fry, Old Rectory, Binfield, Windsor.

CAN a lady recommend a good Housemaid with Help till 12 ? Wages £45; age over 25.—Mrs. Day, 58th; Protestant-ness, Hyde Park Mansions, Lymington-road, West End-lane, Hampstead, N.W.6.

HEAD Housemaid of three for Dorset.—Apply, stating full particulars of age, experience, references, and salary required, Box 8,198, The Times, E.C.4.

HOUSEMAID wanted, also Betweenmaid; two other maids kept; good reference essential.—Apply Mrs. Phone, Wimbledon 2673, or first letter for appointment to Highfield House, Park Side, Wimbledon Common.

HOUSEMAID, middle-aged, wanted May 1st; small parlourmaid kept. Write Box 56, Sheringham, Norfolk.

HOUSEMAID wanted; three in family; good wages; cook and housemaid kept. Apply Mrs. Wolfe, 58, Finchley-road, N.W.8.

HOUSEMAID, good wages; Protestant; staff five; good wages, outings; modern house.—Mrs. Prior, Westwood, Queen's-avenue, N.2.

HOUSEMAID required, Town and country; two references; elderly lady.—Write Box 8.299, The Times, E.C.4.

HOUSEMAID wanted; three in family; four maids kept; wages £40; also Under-Housemaid, wages £30; five sons home by kitchen, £30; next station but one to Surbiton and Kingston.—Write, stating age, and length of reference, to Mrs. Blyth, Oaklands, Oxshott, Surrey.

HOUSEMAID wanted, April 23; age 20-30; wages 26. Eton-avenue, Hampstead.

HOUSEMAID required, 25-35; flat; two in family; 17s. 6d. weekly; three in family.—Apply 4-5 p.m., E. 9, North-gate, Regent's Park, N.W.8.

GOOD Upper Housemaid of two; good wages.—Mrs. Hampstead; good wages; afternoon uniform supplied; help kept; table and some maiding; five in family. Apply 42, Wigmore-street, W.1. Box 3597, The Times.

HEAD Housemaid of three required; three in family; particulars, Mrs. Mayhew, Lowley Park, Guildford.

SECOND Housemaid of three wanted by May 1st.—Write Mrs. Jervoise Scott, Rotherfield Park, Alton, Hants.

WANTED, Upper Housemaid; two in family; six indoor servants; personal reference necessary.—Apply High Trees, Redhill, Surrey.

WANTED, young single-handed Housemaid. London, £45 per annum.—Mrs. Mattley, 23, Onslow-square. Wages

£40.—Under-Housemaid required after Easter; London; excellent situation; three in family; small house. Write Box S.307, The Times, E.C.4.

HOUSEMAID; non-basement house; three in family; three servants; £48. No fee.—Jessie Fraser (Agent), 11a, Church-street, W.8. Western 6636.

JOB Under-Housemaid, near Brompton-road, S.W.1; 20s.; three family, eight staff. Mrs. Hunt, Ltd., 86, Welbeck 7777. No engagement, no fee. 153 bus passes door.

£50.—R.C. or Protestant Housemaid for one gentleman (elderly). Kensington, S.W.; share room; three maids; no fee.—Mrs. Hunt, Ltd., 86, High-street, Marylebone, W.1. Call, write, or 'phone Welbeck 7777.

KITCHENMAID, aged 18-20, for week-end and holidays; house; experience necessary; staff four; good wages. Benjamin Drage, Weir corner, Lingfield, Surrey.

KITCHENMAID wanted in small ladies' school; wages good holidays, board wages.—Apply Miss Slater, Hillcrest, Haslemeres, Surrey.

GOOD Kitchenmaid required April 26th (scullery boy kept); live in; wages 15s. weekly.—Write or apply Housekeeper, 21, Knightsbridge.

KITCHENMAIDS required at once; good wages.—The Beauchamp Registry, 10, Beauchamp-place, Knightsbridge. Sloane 5564.

YOUNG Kitchenmaid to train; £24; one lady, five servants; comfortable place after Easter; Victoria; no fees to above.—Mrs. Hunt, Ltd., 86, High-street, Marylebone, W.1. Call, write, or 'phone Welbeck 7777.

£50.—Kitchenmaid (scullerymaid kept), near King's Lynn, Norfolk; small family; 11 servants.—Mrs. Hunt, Ltd., 86, High-street, Marylebone, London, W.1. No charge to kitchenmaids.

BETWEENMAIDS, GENERALS AND LAUNDRYMAIDS

GENERAL; May 5th; all duties; country cottage, close Godalming; family two; £70; good plain cook; personal reference.—Write Box G.1180, The Times, E.C.4.

REQUIRED, superior General Maid; good plain cook; over 30 preferred; two in family.—Mrs. Tiller, The Knoll, Northwood.

WANTED, after Easter, capable General Maid; must be fond of children; girl 10, boy 4; other help kept; comfortable home, good wages, &c.—Write, stating age, experience, wages required, Mrs. Monk, 22, Warhamroad, Croydon, Surrey.

£52 Offered for General to run flat. St. John's Wood; helps; no charge.—Mrs. Hunt, Ltd., 86, High-street, Marylebone, W.1. Call, write, or 'phone Welbeck 7777.

KENNELMEN, KENNELMAIDS, AND GAMEKEEPERS

HEAD Forester wanted; must have long experience and good references; cottage.—Write Box G.1264, The Times, E.C.4.

KENNELMAN-CHAUFFEUR-HANDYMAN, and Wife (cook; salary £110 to £130; long references necessary.—Write Box G.1285, The Times, E.C.4.

GARDENERS

GARDENER, single-handed, experienced, with good personal references required now. Sunningdale; willing do odd jobs; no glass; small place; no cottage.—

APARTMENTS AND BOARD-RESIDENCE

3 lines 3s. (minimum) ; Agencies 2s. per line (minimum 4 lines)

LONDON AND SUBURBS

A Bachelor Suite from £4, with breakfast, or couple £5. Board optional. Good cuisine. Other rooms.—Mrs. Hay, 40, Norfolk-square, Hyde Park, W.2. (Padd. 0121.)

A BARE MINUTE British Museum.—ROOM, breakfast, 6s. daily; 30s. weekly; redecorated. 32, Torrington-square, W.C.1.—Miss Jackson. (Museum 6806.)

A Bare Minute Paddington Station.—Burn's Chambers, 31, Gloucester-gardens, W.2.—Comfortable BOARD-RESIDENCE from 45s.; excellent food. Padd. 4420.

123, WESTBOURNE-TERRACE,

A Bare Minute Tubes, Omnibuses, Hyde Park. SPEND EASTER WEEK-END WITH US, young society. Inclusive terms, 4gns. double, 2gns. single. Padd. 8858.

A BARE MINUTE LANCASTER-GATE or PADDINGTON STATIONS.—A nicely appointed newly decorated Residence for Business or Professional Men; two billiard tables, card room, music room, 70 attractive bed rooms, gas fires, slot meters, 15 bath rooms, constant hot water; excellent food; mending by arrangement; inclusive terms (no lunch) from £2 7s. 6d. per week; bed, breakfast, and bath from 30s. 6d. per week.—Apply Sutherland House, 23-24, London-st. Phone, Padd. 6770.

LANCASTER-GATE.

A Bare Minute Kensington Gardens.—FIRST-CLASS ACCOMMODATION for 24 visitors. Personally recommended for comfort and excellent food. English meat, &c. Not ran as boarding house or private hotel. Men (Services, Varsity, or Public School) or married couples preferred. Double from £4 4s., single £2 12s., quite inclusive, or 5gns. and £2 12s. without luncheon.—Write Box N.954, The Times, E.C.4.

A Bare three Minutes Earl's Court Stations.—Airy, quiet, private house. BED, BREAKFAST, and PATH 8s. 6d. per day, or cheaper by week. Other meals optional; every comfort; good sunny rooms.—10, Barkston-gardens. Probishop 4843.

A Bare few minutes Hyde Park.—Most up-to-date Private Residential; large private garden.—29, Ladbroke-gardens, Kensington Park-road, W.11. From 45 6.

SAYES COURT,

24, INVERNESS-TERRACE, HYDE PARK, W.2.

A BEAUTIFUL and most comfortable PRIVATE RESIDENTIAL. Personally recommended for excellent table and service; English meat; constant hot water, gas fires bed rooms; minute's walk of Kensington Gardens, central all parts. Inclusive from 3gns. Park 2640.

A Beautifully appointed RESIDENTIAL CLUB offers unrivalled facilities for BOARD-RESIDENCE; hard court tennis, bridge, and dancing; cleanliness and good catering; attractive bed rooms, fitted constant hot and cold running water. Terms moderate.—Omnibuses pass the grounds and Tubes to all parts.—Apply Manager, West Side Club, Eaton-rise, Ealing, W.5.

HYDE PARK, W.2.

TWO MINUTES LANCASTER-GATE STATION.
TELEPHONE PADDINGTON 5065.

A Beautifully FURNISHED RESIDENCE for business and professional men offers bed-sitting rooms, fitted running hot and cold water, and gas fires; ample bath rooms, constant hot water; terms, including breakfast, baths, light, boots and attendance from 2gns. Manager in charge. Comfort assured; inspection invited.

THE MADRID,

SOUTH KENSINGTON (Probisher 4907).
147, CROMWELL ROAD, S.W.

A Beautiful and most attractive Private Residential hotel for its really excellent table and service; luxurious public rooms, comfortable bed rooms, gas fires, constant hot water; terms inclusive terms from 3gns.

47, LANCASTER-GATE, W.2.

A BRIGHT, REFINED PRIVATE RESIDENTIAL; resident Proprietress; good cuisine; slot gas fires; constant hot water; near Tube, buses, and Park. From 2½gns. single, 3½ double.—Burlington House. Padd. 5702.

HYDE PARK, W.2.

UNDER ENTIRELY NEW MANAGEMENT.

A BSOLUTE comfort and good English food, with every convenience for long or short visits; gas fires. Terms from £2 12s. 6d.—91, Queensborough-terrace (off Bayswater-road), close Tube. Park 3206.

1, CLEVELAND-GARDENS,

HYDE PARK, W.2.

A BSOLUTELY up to date, with running hot and cold water and gas fires; quiet and comfortable rooms; English food. Personal supervision of cooking and service. Special terms from 2½gns. Padd. 2257.

RIVIERA, 73, HOLLAND-PARK.

A BSOLUTELY BEST PART IN LONDON.—Most up to date (minute Tube, omnibuses all parts, seven minutes to West End); all bed rooms with hot and cold water, gas fires, box springs, hair mattresses. First-floor rooms with private toilet. Lounge heated. Cuisine a specialty. From 3gns. single, £6 double. Park 9173.

GRANVILLE-COURT.

A Charming Establishment most centrally situated in Granville-place, W.1, between Oxford-street and Portman-square; excellent accommodation at 3 and 3½ gns. en pension; there is no more attractive residential proposition in London.—Tele., Mayfair 3503 and 6920.

53, PRINCES-SQUARE, W.2.

A Comfortable PRIVATE RESIDENTIAL, near Hyde Park; central heating; excellent French cuisine; 2½gns.

A Comfortable pleasant HOME is offered to a young gentleman by lady and son. Turnham Green Station.—21, Esmond-road, Bedford Park, W.4.

23, PUTNEY-HILL, S.W.15.

A COMFORTABLE RESIDENTIAL with every convenience; lovely grounds; terms moderate.—Phone Putney 2297.

A DJACENT QUEEN'S GARDENS, Lancaster-gate. BED ROOMS with breakfast; select private residence. Very well ordered. Winms. from 3gns.—Sewell, Padd. 3906.

PLEASE INVESTIGATE THE MERITS OF

HOLLAND COURT,

81 and 82, HOLLAND-PARK, W.11.

A House of comfort, good cuisine, and reliable attendance. Terms from 3gns. per week. Phone, Park 0264.

A LBANY, 74, CROMWELL-ROAD; newly furnished (good cuisine); gas fires; terms from 2½gns.; bed and breakfast, 6s. 6d.; every comfort. 0172 Western.

A Luxuriously FURNISHED SUITE, with board; also unfurnished bed room (first floor); one or two single bed rooms (large sunny rooms); use bath room and large garden; lady's private house.—22, Cleveland-gardens, Hyde Park, W.2.

VICTORIA.

A most attractive BED-SITTING ROOM vacant for Easter; unusually sunny and bright, very quiet; convenient for Town; divan beds, gas fires, breakfast and attendance.—Phone, Victoria 7393.

A MERICAN ONE-ROOM SERVICE FLATLETS, 142, 4gns. Beautifully equipped; every comfort; lounge; hot and cold water; gas fires.—Manageress, 43, Holland Park-avenue, W.11. Park 8622.

A MERICAN ONE-ROOM SERVICE FLATS, 144, Gloucester-terrace, Hyde Park, W.2, from 2½s. including service and light.—Phone Padd. 8856.

A MERICAN ONE-ROOM SERVICE FLATS. A LADIES ONLY. Catering as desired. Moderate prices. 12, Linden-gardens, W.2. (Park 8957.) 19, Queen's Gate-terrace, S.W.7. (Kens. 1075.)

LADIES or GENTLEMEN.

136, Holland-road, W.14. (Park 9183.)

AN attractive, well-appointed, newly decorated BED ROOM with breakfast (other meals optional) offered to lady or gentleman in well-appointed house; lounge and piano; electric light, geyser bath; terms 30s. weekly, and 7s. buses pass; 30mins. (City.—39, St. Quintin-avenue, Kensington Park. Park 4364.

AN attractive GROUND-FLOOR BED-SITTING ROOM, two minutes Lancaster-gate Tube; breakfast, bath, light and attendance. 2gns.—Apply Redfern, 71, Gloucester-place, Hyde Park.

APARTMENTS.—SITTING and DOUBLE BED ROOM. Meals as required; 6, Dorset-square, Regent's Park. Padd. 5199. Also good Bed-sitting room with breakfast at 50, Gloucester-gardens, Bishop's-road. Padd. 2080.

APARTMENTS AND BOARD-RESIDENCE (continued)

27, INVERNESS-TERRACE, W.2.

AT SHIRLEY'S.—Highly recommended. Personal supervision. From 2½gns. Park 8086.

SOUTH KENSINGTON.

AT 3, GRENVILLE-PLACE, and 10, EMPEROR'S GATE.—Attractive One-Room SERVICE FLATS, with divan beds, gas fires and grillers. Terms 21s. to 45s., including electric light and service; breakfast if required. Phone, Kelvin 9403 and Kelvin 8942.

AT 14, BEAUMONT-STREET, W.1.—Charmingly FURNISHED BED-SITTING ROOMS or Suites with board from 2½gns.; constant hot water.—Welbeck 1966.

LEINSTER PALACE.

AT 17-19, LEINSTER-SQUARE, W., close Kensington Gardens. Tubes, omnibuses; exceptionally good liberal table. From £2 7s. single, 4gns. double. Park 4765.

AT 22, HYDE PARK-GATE (Queen's-gate).—High-class FURNISHED FLATLETS; constant hot water; grillers; 2gns.; service suites 4gns. Western 6470.

AT 32, TAVISTOCK-SQUARE, W.C.1.—Superior residence; partial board from 37s. 6d. single or double; gas fires. Museum 7767.

AT 43, PALACE-COURT, W.2, a bare minute Tube and Underground.—BOARD-RESIDENCE; single from 45s., double from 4gns. Park 2597.

AT 71, GOWER-STREET, W.C.1.—Well-furnished House, with hot and cold water all bed rooms; gas fires. From 35s., including breakfast. Museum 6905.

BACHELOR'S SERVICE ROOMS.—Inclusive terms with breakfast, valet; telephone; references given and required.—25, Manchester-street, W.1.

BACHELOR CHAMBERS.—Good, light, FURNISHED BED-SITTING ROOM, with bath. Rent £105 per annum, including attendance; close to parks and three stations.—Apply 8, Bickenhall-mansions, Gloucester-place, W.1.

BAYSWATER.—One-roomed FLATLET, Furnished, 30s.; also one gulnea; all comforts.—12, Kensington Gardens-square. Phone, Park 7895.

EMBASSY.

BAYSWATER-ROAD, W.2, facing Park, minute Tube; 70 rooms; garage, gas fires, hot and cold water. From 3gns. double 5gns.—Park 2131. Night porter.

SOUTH KENSINGTON.

KNARESBOROUGH COURT, KNARESBOROUGH-PLACE (off Cromwell-road).

BEAUTIFULLY arranged and Furnished one and two room Service Flat Apartments (with own hall); some own bath, running water, divan beds, own 'phone; valeting; from 30s.; meals at lowest prices.—Probisher 6879.

BEAUTIFULLY FURNISHED SERVICE SUITES; central; one double, two single; private house; every comfort, valets.—11, Nottingham-place, W.1. Welbeck 6126.

BEAUTIFULLY appointed BED-SITTING ROOMS and Suites; off Queen's-gate; meals as required.—Phone Western 6696.

BED-SITTING ROOMS in house of refinement, fitted with running hot and cold water; breakfast served in own room.—13, Orsett-terrace, Gloucester-terrace (top) Hyde Park, W.2. Padd. 2609.

BED-SITTING ROOMS, well Furnished and decorated; hot and cold water, gas fires all rooms; single from 35s., double 3 guineas, including breakfast, baths, light, service.—12, Cambridge-terrace, Hyde Park. Padd. 5268.

BED-SITTING ROOMS, large single 35s. 6d., double 25s. 6d. each, including good breakfast; gas fires.—92, Cambridge-street, Warwick-square, Victoria.

BED-SITTING ROOMS, one minute Whiteleys; redecorated, divans; breakfast or other meals if required; all conveniences. Rooms from 1 guinea.—83, Kensington Gardens-square, W.2. Phone, Park 8072.

BED-SITTING ROOMS, fitted hot and cold running water, gas fires; inclusive breakfast, bath, light, attendance, from 35s.; redecorated throughout.—At 64, Oakley-street, Chelsea. Flaxman 9425.

BED-SITTING ROOMS, well furnished; gas fires, constant hot water; superior attractive house off Cromwell-road, close Earl's Court Station; breakfast (dinner optional).—14, Marloes-road, W.8. Phone, Kens. 2328.

BED-SITTING ROOMS, newly decorated, all fitted hot and cold running water, electric light, gas fires; with breakfast, bath, attendance, from 35s.; double 3 gns.—101-2-3, Oakley-street, Chelsea. Flaxman 6459.

BLOOMSBURY, near Russell-square.—THREE comfortable Bed-Sitting Rooms offered ladies in lady's maisonnette.—53, Hunter-street, W.C. Terminus 6088.

121, SLOANE-STREET.

CADOGAN-CHAMBERS.—Available now, few SINGLE ROOMS; Self-Contained Suites, June. (Sloane 6785.)

CHARMING CAMPDEN HILL.—Excellent Furnished Rooms (double and single), with breakfast and bath, from £2 2s. per week.—10, Observatory-gardens, W.8.

CHARMING ONE-ROOM SERVICE FLATS; every convenience.—47, Westbourne Park-road, W.2. (Park 5630.)

COMFORTABLE ROOMS, KENSINGTON GARDENS, Queen's-road Tube. From 2gs. Gas fires. Meals served.—28, St. Petersburgh-place, W.2. Park 2148.

95, QUEEN'S-GATE, S.W.7.

SPEND EASTER AT THE KENYA.

CONVENIENT for pleasure; excellent cuisine; comfortable surroundings; bed, breakfast, bath, 8s. 6d.; inclusive board terms, Friday to Tuesday, £3. Kens. 8137.

CROYDON, best part, adjoining golf course.—PAYING GUESTS RECEIVED; retined home.—Write Box 5200, The Times, 42, Wigmore-street, W.1. Phone Croydon 2136.

DELIGHTFUL BED-SITTING ROOMS and large Unfurnished balcony room in gentlewoman's house; cooking recommended; moderate, clean.—82, Philbeach-gardens, near Earl's Court Station. Frobisher 2184.

DOCTOR can TAKE FEW GUESTS in his comfortable home at Hampstead; large garden, tennis court; care and kindness; 3½ to 5½ gns.; references.—Write Box S.275, The Times, E.C.4.

THE KENSINGTON.

DOUBLE ROOMS fitted hot and cold water, gas fires, 2½ gns., single 2gns.; also extra; express lift.—117-8-9, Queen's-gate, S.W.7. (Kens. 2908.) New management.

EALING.—COURTFIELD, 1-3, THE COMMON, specially recommended for families; children's large play room; laundry facilities; constant hot water in all rooms overlook Common; excellent food and service; terms from 2gns. inclusive.—'Phone, Ealing 1011.

EARL'S COURT.—Well FURNISHED SINGLE and DOUBLE ROOMS with breakfast, service, and hot bath; moderate.—22, Earl's Court-gardens (opposite station).

EARL'S COURT (minute station).—Excellent ROOMS with breakfast from 27s. 6d., full board from 2½gns.; comfortable home for business people.—Frobisher 1353.

ENGLISH FAMILY, Hampstead, WELCOME few FOREIGN (European) GUESTS; home life; assistance with English.—Write Box G.1188, The Times, E.C.4.

EVERY year finds an increasing number of women of advanced thought giving up the responsibility of housekeeping and becoming free to go and come at will. There are always glad to know of houses where they can find congenial company and be sure of the essentials of refined living.

LADIES' NATIONAL CLUBS

(60 branches) are just such houses. Western 6427. Offices, 11, Cromwell-road, S.W.7 (stamp).

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EXCLUSIVE BACHELOR ROOMS, bath, service, valeting, from 21s.; gas fires; ample bath rooms; minute stations.—11, Queensberry-place. Western 4596.

35, GLOUCESTER-GARDENS, W.2.

EXCEPTIONALLY well furnished most comfortable BACHELOR BED-SITTING ROOMS; seldom vacant; good attendance; moderate. 4614 Padd.

FEW GUESTS RECEIVED private family; nice house and garden; Hampstead; near Tube and tennis; young people.—Write Box T.1908, The Times, E.C.4.

GENTLEMAN wishes to LET his well FURNISHED ROOMS near PORTMAN-SQUARE; Tube, buses; attendance.—Write Box 8869, The Times, 42, Wigmore-street, W.1.

GENTLEMAN RECEIVED as PAYING GUEST in refined Anglican family; bright, comfortable sitting room; good cuisine; garden; close Gloucester-road Tube. —13, Courtfield-road, S.W.7.

GOOD ROOMS, unfurnished, with service, meals, constant hot water; valeting if required.—7, Bramham-gardens, S.W.5.

HAMPSTEAD.—Try Brownings' RESIDENTIAL ESTABLISHMENT. PRIVATE SITTING ROOMS, comfortable BED ROOMS; excellent cooking; moderate. —19-23, Broadhurst-gardens, N.W.6, close Finchley-road (Met.).

HAMPSTEAD (5min. Finchley-road Met.).—Large comfortable ROOMS, single or double, in quiet well-appointed house; private sitting room available; boarding terms or meals as desired; personal supervision.—'Phone Miss Jean Macdonald, Maida Vale 5137, or write Box 01756, The Times, 72, Regent-street, W.1.

HAMPSTEAD (three minutes Finchley Park Tube).—Guests received; private well-appointed house; constant hot water; billiards, tennis, bridge, wireless; moderate. —Aventine, 13, Belsize-avenue. (Primrose 1355.)

HAMPSTEAD (best part).—Attractively FURNISHED, large garden; one minute tram, bus, 20 minutes City, West End.—12, Netherhall-gardens. Hampstead 8744.

HAMPSTEAD, West (3mins. Met.).—Good English Residence; partial board, comfort, good cooking. 58, West End-lane, N.W.6. 'Phone, Maida Vale 2217.

HIGHGATE VILLAGE.—GUESTS RECEIVED in fine old 1670 house; five minutes Hampstead and Kenwood. 25 City and West End.—'Phone Mountview 3427.

HOLLAND PARK (77), facing Central London Tube. Ladies only. Beautifully FURNISHED FLATLETS; suit students or professional women catering for themselves. All rooms have hot and cold water, concealed beds, gas fires and cookers. Central heating. All hot water baths and service inclusive. 25s. to 3gns. Park 9343.

HOUSE for GIRL STUDENTS and WORKERS; partial board; no extras; running water throughout; comfortable lounge.—16, Cambridge-terrace, Hyde Park.

HYDE PARK, 9, Porchester-terrace. 'Phone, Paddington 8418.—Private GUEST HOUSE for gentlepeople; best English food; spacious, well FURNISHED BED ROOMS; lift. Terms on application.

HYDE PARK CHAMBERS; Unfurnished, newly decorated SINGLE BED-SITTING ROOMS; running hot and cold water; meals optional.—Apply Secretary, 19, Inverness-terrace, W.2. Park 5298.

HYDE PARK, W.2.

38, CAMBRIDGE-TERRACE.

Just opening. Modernized Corner Residence facing South and West. Up-to-date bed-sitting rooms, some with private bath rooms adjoining. Exceptionally well appointed and decorated. Running hot and cold water in all rooms, divan beds. Compactom wardrobes; phone on floors. Single from 25s., including breakfast served in own room, bath, light, service. Inspection invited.

HYDE PARK, close Marble Arch, under new management; newly decorated; BED-SITTING ROOMS, with breakfast.—18, Cambridge-street, W.2. Padd 3888.

IDEAL BED-SITTING ROOMS, near Marble Arch; running hot water; portable reading lamps; breakfast, valeting. Padd. 4223.—16, Southwick-street, W.2.

SOMETHING ENTIRELY DIFFERENT

IN ONE-ROOM SERVICE FLATS, running hot and cold water, gas fires, central heating, baths, 'phones all floors; from 37s. 6d., including breakfasts, baths, and attendance.—72, Queensborough-terrace, W.2. Park 1652.

INGLEWOOD, 37, EARL'S COURT-SQUARE, S.W.—Comfortable Residence from 2½ gns.; bed and breakfast 5s.; gas fires; personal supervision. Kens. 7624.

QUEEN'S-GATE, S.W.7.

JUST OPENED.—LUXURIOUS SUITES and BED-SITTING ROOMS; fitted hot and cold water, electric fires; bath every floor. Rooms from 2gns. Suites from 4½gns.—32, Elvaston-place. 'Phone, Western 6051.

KENSINGTON.—Lady offers HOME to GUESTS ONLY and has three charming suites, two double, one single, furnished and unfurnished, each containing sitting room, bed room, bath room, &c.; from four guineas inclusive of full board.—Tube four minutes. Park 7160.—Write Box P.1328, The Times, E.C.4.

KENSINGTON.—Attractive BED-SITTING ROOM overlooking Gardens; divan, gas fire, concealed wash stand; use kitchen; 27s. 6d. Breakfast optional. Western 5939.

KENSINGTON (best part).—Delightful high-class UNFURNISHED SUITE; excellent service and catering.—Observatory House, Horston-street. (Park 8166.)

KEW GARDENS.—BOARD-RESIDENCE; newly decorated and furnished home; double and single rooms.—37, Ennerdale-road. Richmond 0285.

LANCASTER-GATE.—Select RESIDENCE. Bed and breakfast, meals as required; three minutes Tube and Kensington Gardens; constant hot water, gas fires; English cooking and comforts a specialty. Moderate. Padd. 2066.—9, Devonshire-terrace, Hyde Park, W.2.

APARTMENTS AND BOARD-RESIDENCE (continued)

LARGE DOUBLE BED-SITTING ROOM; breakfast and dinners supplied; running hot water; divan beds; suitable for married couple or two friends.—22, Lindengardens, W.2.

MAIDA VALE, 150, Sutherland-avenue, W.9.—Well FURNISHED ROOMS; partial board; gas fires large gardens, tennis; two minutes Warwick-avenue Tube; moderate. 'Phone, Abercorn 1309.

MAIDA VALE.—FURNISHED SERVICE SUITES and FLATS from 2½gns. to 4gns.; also rooms; restaurant.—Apply 138, Lauderdale-mansions. Tele., Abercorn 2366.

MARBLE ARCH, W.2.—Comfortable BED-SITTING ROOMS; divan beds, gas fires, ring, geyser bath; breakfasts.—12, Portsea-place. Padd. 1238.

MARBLE ARCH.—Attractive BED-SITTING ROOM, single from 35s.; also double from 4gns.; breakfast, bath.—58, Seymour-street, W.1. Padd. 5804.

MILDMAY HOUSE,

129, WESTBOURNE-TERRACE, HYDE PARK, W.2. Warm, comfortable; gas fires all bed rooms, some fitted hot and cold water; good food; very accessible; from 3gns.; personal supervision. Padd. 0897.

MONTROSE.—SOUTH SIDE, CLAPHAM COMMON, S.W.—Over 100 ROOMS, beautifully situated in four acres of grounds overlooking the Common; every modern convenience and comfort; tennis, billiards; garage. Tele., Brixton 2803. Trams and omnibuses pass. Tube five minutes. Room, breakfast, late dinner, full Sundays. Terms £2 2s. PER WEEK. No extras.

MOUNT COOMBE, SURBITON.

Highest elevation, hard and grass tennis, croquet; billiards, dances, Friday 50 rooms; present, partly 40; liberal table; every home comfort; popular charges. Telephone, Kingston 1265.

QUEEN'S-GATE, S.W.7.

MRS. M. A. ALLEN has taken over 130, Queen's-gate (close to South Kensington Station), to be run on lines of private house; constant hot water; gas fires in bed rooms. Terms from 3gns. Kelvin 8696.

NEVERN CHAMBERS.—Furnished (28s. 6d.) and Unfurnished rooms (21s.) in well-run, spotlessly clean chambers, unlimited hot water; excellent meals obtainable. No service a trouble; references required. Frobisher 3652.

NEW CAVENDISH-STREET, W.1.—Attractive BED-SITTING ROOM to be LET to gentleman; 45s.—Telephone Welbeck 8753.

NEW MANSION RESIDENTIAL.

38, 39, and 40, LANCASTER-GATE, HYDE PARK, LONDON.

FIRST-CLASS RESIDENTIAL ESTABLISHMENT, overlooking beautiful Kensington Gardens. Central all parts of London. Gas and electric fires. Hot and cold running water basins in every bed room. Nothing but the best English food served. Special terms for families. FULL BOARD from 12s. 6d. weekly (or 10s. 6d. daily), including four meals, baths, boots, and attendance.

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PICCADILLY.—LARGE front attractive modern BED-SITTING ROOM; bath and all conveniences.—'Phone, Regent 3330.

PICCADILLY (5, DOVER-STREET).—Gentlemen's Furnished Service Chambers and Suites; light, linen, attendance; 3, 4, and 5 guineas inclusive. 'Phone, Ritz.

PICCADILLY (13, Charges-street).—TOP-FLOOR SINGLE FURNISHED BED ROOM; now available; running hot, cold water, electric fire, light, 'phone; service; £2 5s. 6d. inclusive.

QUEEN'S-GATE, S.W.7.

MANSON HOUSE, 12, Manson-place, near S. Kensington station. Partial from 2½gns.; large lounge; gas fires; separate tables; constant hot water. (Kens. 0361.

SAHIB'S.—MACHIN'S SERVICE SUITES and ROOMS (hot and cold water basins), situated in Kensington house, combining luxuries of club and home; quiet, convenient neighbourhood; public lounge, dining room; meals, breakfast or dinner, served in apartment.—Western 3338, or write Box P.1686, The Times, E.C.4.

UNFURNISHED ONE-ROOM FLATLETS IN KENSINGTON.

SERVICE and catering optional; 15s. 6d., 17s. 6d., 25s., 30s.—Apply Office, mornings, 10-12 only, 30, Hound-street, W.8. Western 3353.

HYDE PARK.

SERVICE ROOMS (divan), with breakfast, bath, from 35s. Also suites; fitted bath, hot and cold water; 3 minutes Paddington and Lancaster-gate Stations.—14, Sussex-gardens, W.2. Padd. 7115.

SOUTH KENSINGTON.—BED-SITTING ROOM; constant hot water; 30s. inclusive breakfast, bath, lights.—8a, Sussex-place. Kens. 3919.

SUITE of ROOMS, also SITTING-BED ROOMS, ladies' own house; service.—46, Manchester-street, Manchester-square, W.1. Welbeck 9778.

SUTHERLAND HOUSE,

SURBITON.—From 2½gns. GENTLEMEN ONLY. A Combination of Home and Club Life. Best ENGLISH FOOD; billiards; en-tout-cas courts; garage; spacious lounge, 4-acre garden; sunny and shady spots; personal linen repaired gratis. Brochure on application. (Kingston 0396.)

TO be LET to bachelor, close Lord's and Regent's Park, BED-SITTING ROOM, with BED-SITTING ROOM; telephone extension; large bath room, constant hot water. Terms, including good breakfast and service, 37s. weekly.—31, St. Anne's-terrace, St. John's Wood.

TWO travelled ladies RECEIVE in their home in Kew a MARRIED COUPLE; or young people from abroad wishing to be helped with English, and be shown London; French and German spoken.—Write Box 3602, The Times, 42, Wigmore-street, W.1.

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UNFURNISHED ROOMS in newly opened house run by lady; 15s. to 42s; basins fitted hot and cold water; four bath rooms, butler-valet, dining room; present tenants recommend.—Write Box P.1787, The Times, E.C.4.

W.8.—TWO good FURNISHED ROOMS to be LET, third floor; 35s. week inclusive bed and breakfast; well done house.—Write Box P.1893, The Times, E.C.4.

W.C.1.—Redecorated house; Bed-Sitting Rooms, breakfast 5s. daily; 27s. 6d. weekly.—51, Torrington-square, near British Museum. (Museum 6009.)

2, GRENVILLE-PLACE, SOUTH KENSINGTON (two minutes Gloucester-road Station).—Newly opened charming BED-SITTING ROOMS; fresh divan beds; constant hot water; latest style; single rooms from £1 5s., double £2 2s.; breakfast optional. 'Phone, Western 2945.

PRINCES-MANSIONS,

17-21, PORCHESTER-GARDENS, W.2.—Three minutes Tube and Met.; 45 rooms; constant hot water; best English food; billiards, bridge, dancing, &c. From 2gns.; room, bath, breakfast 6s. 6d.

21, COLLINGHAM-ROAD, SOUTH KENSINGTON.—Ideal situation opening directly on to large private pleasure gardens. Highly recommended.

THE RICHMOND.

22, PEMBRIDGE-GARDENS, W.2.—For comfort, cleanliness; best English food; running water, gas fires, central heating; close principal stores, Tube, buses; from 3gns.; bed and breakfast 7s. 6d.

PHILBEACH-GARDENS.—Quiet, comfortable 76, GUEST HOUSE; large rooms overlooking gardens; ideal for families; terms moderate. 'Phone, Frobisher 2981.

102-103, QUEEN'S-GATE, S.W.7.

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Newly opened. A first-class Residence.
Replete with all modern conveniences.
Close to Museums, Theatres, Shops, Business.
Excellent service and best English food.
Passenger lift. Centrally heated. Furnished for comfort.
Bed rooms with hot and cold running water, &c.
Professional and public rooms.
Inclusive terms from 3½gns. Phone, Kens. 7152.

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ALL requiring ACCOMMODATION of any kind, LONDON, COUNTRY, or SEASIDE, should apply for Harvey and Harvey's

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LADY REQUIRES BED-SITTING ROOM near Regent's Park, also wanted for couple permanent accommodation near Roehampton or Hurlingham.—UNIVERSAL ACCOMMODATION BUREAU, Abbey House, Westminster (Vic. 7763).

ACCOMMODATION REQUIRED.—Colonel, 2gns. rooms, board extra (fishing); Bachelor, board-residence, 3gns.; Elderly lady, active, guest house, 4gns.; Lady, young, 3gns. Kent (Chislehurst, Blackheath); Surrey, Sussex, Hants, Berks, Bucks, Herts.—Mary Heather's Agency, 123, New Bond-street, W.1.

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AN IDEAL HOME for Guests in Surrey, London 25 minutes. Large country house on hill in beautiful grounds; 3 acres; graved drive; tennis, billiards; bridge; every home comfort; own cows and farm produce.—Write R.N., Box T.1649, The Times, E.C.4.

A COMFORTABLE LEAVE at THE CORDONS, Chalfont St. Peter, Bucks; no housekeeping worries; private sitting rooms; evening meal; cuisine; own produce; nursery; near three links; 45min. Piccadilly.

A HEALTH-RESTORING SANCTUARY, where rest, recuperation, health-giving food are understood, where soothing peace and subtle charm prevail.—Illustrated Booklet, D.A., The Hermitage, Tatsfield, Surrey.

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PRIVATE RESIDENTIAL, COULSDON, SURREY. Delightfully situated, sheltered position facing south, 15 miles Town, near golf links and hard courts; gas fires in bed rooms; billiards; garages.—Write for illustrated booklet. Phone Purley 1340.

AT PANTILES, HIGH DENHAM, BUCKS, on Golf Course; May; June, July, ROOMS, 3 and 4 gns. inclusive.—Apply Rowe. 'Phone, Denham 57.

BARMOUTH.—MAN-Y-MOR, (HAPPY HOLIDAYS) Accommodation 120; good chef; tail room; garage from 9s. daily inclusive, according season. 'Phone 55.

BARTON-ON-SEA, HANTS.

AN excellent BOARDING ESTABLISHMENT (on cliff) combining country and seaside life; 5 acres; tennis courts, bridge, dancing; garage; near golf; recommended. A.A.—Apply Barton House.

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BOARD-RESIDENCE, FARMHOUSE; own produce; within easy reach of Eastbourne; 2gns.—Deanlands, Horsham Road, Steyning.

BOGNOR REGIS.—FURNISHED SUITES of ROOMS, with or without board; three minutes sea; electric light, constant hot water; garage.—Lavono, Aldwick-road.

BOGNOR.—Comfortable HOME for CONVALESCENT PATIENTS, elderly people; retired nurse; close to sea.—Sister, "Sealands," Aldwick-road. Tele. 613.

APARTMENTS AND BOARD-RESIDENCE (continued)

BOURNEMOUTH, MANOR ROAD.

CRAG HEAD.

GUEST HOUSE of highest class, standing in 2½ acres beautiful grounds; renowned for its comfort and excellent cuisine; lift; hot and cold running water; tennis courts; garage. Easter vacancies. 'Phone 2007.

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BOURNEMOUTH, East Cliff.—Ideal position, facing sea; gas fires bed rooms; excellent cuisine; room 8gns.; few vacancies Easter; garage.—'Phone 2037.

BOURNEMOUTH.—LAMMERMOOR.—Best position EAST CLIFF; three acres of delightful gardens; own tennis and croquet lawns; garage. Famous for cuisine.

BOURNEMOUTH, Wheaton Lodge, Branksome Woodroad.—Superior Board-Residence; own grounds; near Pier, &c.; from 3gns.—Mrs. D. Hindby. 'Phone 5987.

EASTRY COURT.

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Law Report, April 14

SUMMARY OF CASES

A Divisional Court—the Lord Chief Justice, Mr. Justice Avory, and Mr. Justice Branson—in dismissing an appeal by Ideal Cleaners and Dyers, Limited, held that the appellants were not entitled to have a hereditament, No. 230, Northfields-avenue, Ealing, of which they were the occupiers, and which was one of their branches, inserted in the special list as an "industrial hereditament" under the Rating and Valuation (Apportionment) Act, 1928. (IDEAL CLEANERS AND DYERS, LIMITED v. WEST MIDDLESEX ASSESSMENT COMMITTEE AND ANOTHER.)

Mr. Justice Horridge, in dealing with two preliminary points on a Petition of Right, decided one in favour of the applicant, but held that the petition was barred by the operation of the Indemnity Act, 1920. The suppliant, a wholesale dealer in jewelry, deposited with the British Consul at Petrograd in July, 1918, precious stones and Russian bank notes valued at £57,932. They were placed in a safe in the Chancery at the Embassy and in the following August, after the Embassy had been forcibly entered by persons who claimed to be representatives of the Soviet Government, the bag in which the property had been placed was found to have been cut open and the contents taken. The suppliant now claimed the value from the Crown, which repudiated liability. (BUCKNALL v. THE KING.)

COURT OF APPEAL

"THE ONLY WAY" FILM: DISPUTE OVER BOOKINGS

HERBERT WILCOX PRODUCTIONS, LIMITED, v. FIRST NATIONAL PICTURES, LIMITED

(*Before* LORD JUSTICE SCRUTTON, LORD JUSTICE LAWRENCE, *and* LORD JUSTICE SLESSER)

The COURT dismissed this appeal by the plaintiffs from the decision of Mr. Justice MacKinnon in the action in which Herbert Wilcox Productions, Limited, cinematograph film producers, of 25, Shaftesbury-avenue, W.C., claimed from First National Pictures, Limited, film renters, of Oxford-street, W., damages for alleged breach of an agreement dated March 17, 1925.

The plaintiffs were the owners of the British film *The Only Way*, which was based on the play of the same name, which in turn was a dramatized version of Dickens's novel "A Tale of Two Cities." The role of Sydney Carton in both the play and the film was played by Sir John Martin-Harvey.

The plaintiffs claimed that the defendants, as their distributing agents, were guilty of breach of duty by block-booking *The Only Way* with other films belonging to the defendants whereby a smaller sum was received from the hire of it by exhibitors than they would have been willing to pay if they could have obtained it separately.

The defendants denied any breach of duty, and said that their methods of booking were usual and ordinary and well known to the plaintiffs.

The case was first tried before Mr. Justice Branson in January, 1929, when he gave judgment for the defendants. The Court of Appeal in April, 1929, granted a new trial.

The case was retried before Mr. Justice MacKinnon and was reported in *The Times* of February 5, 1930.

Mr. Justice MacKinnon held that there was no breach of contract on the part of the defendants because they were entitled to exploit other films at the same time as *The Only Way*, and that it was quite untenable to suggest that there was any breach of contract in booking *The Only Way* at the same prices as the others. The duty of the defendants was to make the best terms that they could consistently with their duty to other producers, and they had done so on the fairest basis of equal allocation. He accordingly gave judgment for the defendants.

The plaintiffs appealed.

Mr. D. N. Pritt, K.C., and Mr. W. E. P. Done appeared for the appellants; Mr. M. Hilbery, K.C., and Mr. C. W. Lilley for the respondents.

JUDGMENT

LORD JUSTICE SCRUTTON, in the course of his judgment, said that at the time when the agreement was made picture halls in England were largely at the mercy of American proprietors, only producing films made in America, according to American tastes. The American firms at first only booked the films which they had to let for hire as a "block." The hall must at first take the whole output or none; it could not select the films it wanted and leave the rest. That was called "block booking." Further, the halls were called on to book some time, frequently a year, before the films were made. That was called "blind booking." The result was that the dates at halls were all filled up very early, and it was difficult for the few English producers to compete with the powerful American firms. That was the system in 1925 before patriotic feeling in England procured, in 1927, the passing of the Act which abolished blind booking and made other provisions for the benefit of English films.

There was considerable feeling in England against the system and American firms were a little alarmed. Consequently, when the appellants had for offer an all British film like *The Only Way* the American firms were willing to include it in their English output, while the English firm was glad to get it included in the stock of films which a powerful American firm had to offer. The agreement of March 17, 1925, was the result.

There was no evidence that the defendants did what they did in bad faith. They had made in good faith the allocations which seemed reasonable to them.

Having heard a mass of detail, with which he did not propose to encumber the judgment, it appeared to him that the two questions of principle which really emerged were: (1) Was it a breach of contract when booking of the whole franchise was nearly exhausted to decline to let *The Only Way* unless other films were also taken? In other words, were the defendants right on each booking to try to get as many as possible of their whole assortment of films taken; a system which might sometimes use *The Only Way* to sell other films, sometimes use the attractiveness of other films to sell *The Only Way*? Or (2), Was it a breach of contract if the hall was ready to give £30 for two films, but would prefer one film at £30, for the defendants to allot £15 to each of the two films for which the hall was paying £30? There was no doubt that, after franchise bookings were nearly exhausted, the defendants did in their next stage of booking endeavour to get as many films as possible booked in a smaller block. Where there were competing halls in a town they tried to place as many of those films as possible between the two halls. Where a hall asked for one film, they offered it with others, and gave preference if two halls wanted the same film to the one which would take most films at the best price.

His Lordship then referred to certain examples of the concrete working of the system and said that, in his opinion, the plaintiffs had nothing to complain of on that head. He was satisfied that the appellants knew of it and were very pleased when they got their film, not then made, included in the family of films of a large renting agent who worked his business for the benefit of his family as a whole.

He was satisfied that there was no ground for suggesting that there had been any material breaches of contract, and, consequently, the claim for an account failed, but he thought that the plaintiffs must have judgment for 75s. in respect of two small matters. As they had in substance completely failed and could recover no High Court costs for a judgment for so small an amount, they must pay the costs of the appeal and of the action.

LORD JUSTICE LAWRENCE and LORD JUSTICE SLESSER delivered judgments to the same effect.

Solicitors.—Messrs. Horner and Horner; Messrs. Thomas Cooper and Co.

RECORDER AND YOUNG OFFENDERS

SIR WALTER GREAVES-LORD, K.C., M.P., Recorder of Manchester, in his charge to the Grand Jury at the opening of the Manchester City Sessions yesterday, said that, of the 29 persons accused of various crimes, 14 were under the age of 21. That was an unfortunate feature of the calendar, he added, which appeared to be diminishing up to a little time back, but now it seemed to be taking more serious proportions. It might be mere chance which brought so many young people before one Court at a particular moment, but it was a very serious matter that there was such a large proportion of people under the age of 21 who appeared to be turning to paths of crime.

HIGH COURT OF JUSTICE

KING'S BENCH DIVISION

DERATING OF CLEANERS' PREMISES

IDEAL CLEANERS AND DYERS, LIMITED v. WEST MIDDLESEX ASSESSMENT COMMITTEE AND REVENUE OFFICER FOR WEST MIDDLESEX.

(*Before the* LORD CHIEF JUSTICE, MR. JUSTICE AVORY, *and* MR. JUSTICE BRANSON)

The COURT dismissed this appeal on a case stated under Baines' Act, raising the question whether the appellants, Ideal Cleaners and Dyers, Limited, were entitled to have a hereditament known as 230, Northfields-avenue, Ealing, of which they were the occupiers, inserted in the special list under the Rating and Valuation (Apportionment) Act, 1928, as an "industrial hereditament." The appellants' application that it should be so inserted was refused by the assessment committee.

By the Rating and Valuation (Apportionment) Act, 1928, as amended by section 69 of the Local Government Act, 1929, it was provided, *inter alia*, as follows:—

Section 1 (1). In every valuation list the classes of hereditaments hereinafter mentioned shall, in the prescribed manner, be distinguished from each other and from all other hereditaments, and shall be so distinguished—

(b) industrial hereditaments

and where by this Act the net annual value of any such hereditament is required to be apportioned such apportionment shall be shown in the prescribed manner in the valuation list.

Section 3 (1). In this Act the expression "industrial hereditament" means a hereditament occupied and used . . . subject as hereinafter provided, as a factory or workshop:

Provided that the expression "industrial hereditament" does not include a hereditament occupied and used as a factory or workshop if it is primarily occupied and used for the following purposes, or for any combination of such purposes, that is to say:—

(b) The purposes of a retail shop.

(*f*) Any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop.

(2) For the purposes of this Act,

(*a*) a hereditament shall not be deemed not to be occupied and used as a factory or workshop by reason only of the fact that the owner or occupier of the hereditament is the only person working therein or that no other person working therein is in his employment, and

(*b*) . . . but save as aforesaid the expressions "factory" and "workshop" have respectively the same meanings as in the Factory and Workshop Acts, 1901 to 1920.

(4) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"Retail shop" includes any premises of a similar character where retail trade or business (including repair work) is carried on.

The appellants occupied a main factory situate at Northfields, West Ealing, which had been dedated to the full extent permitted by the Rating and Valuation (Apportionment) Act, 1928, and the Local Government Act, 1929. In addition to the main factory, the appellants had over 100 branches (including 230, Northfields-avenue) throughout the country.

The appellants conducted their business on the following lines—namely:—All garments or other articles received by their branches for cleaning or dyeing were forthwith sent by the branches to their main factory, where they were rough cleaned or dyed as the case might be. All garments and articles other than delicate evening dresses and certain household goods were returned by the main factory in sacks in a rough, unfinished state exactly as they came out of the dye vat or cleaning machine to the branch from which they came. The branches then finished and pressed the garments or articles, and packed them for delivery back to the customer. Similarly, hats were rough cleaned or dyed in the appellants' main factory and finished on the hat-blocking apparatus in the branches.

The main factory contained extensive plant for pressing, dyeing, cleaning, and hat-blocking.

In the case of an ordinary costume the main factory charged the branch 1s. 9d. for rough cleaning, and the branch, having finished and pressed the costume, charged the customer 6s. 6d.

THE MACHINERY AND PLANT

No. 230, Northfields-avenue, was held by the appellants under a lease dated March 27, 1925, for 21 years, determinable at the end of seven or 14 years at a rental of £75 a year. It contained several rooms.

The machinery and plant on the hereditament consisted of (1) a Hoffman steam press, the steam for which was produced by a small boiler heated by gas; and (2) a hat-blocking apparatus, consisting of a table on which was a lathe for the blocking of hats and a steam pan by which steam was blown on to the hats to make them pliable and ready for blocking. Every man's hat which was delivered at the hereditament for cleaning or blocking was blocked on that apparatus. When not being used for blocking that table was used for the display of cleaned hats and trade cards.

The staff employed on the hereditament and their duties and wages were as follows—namely:—(1) One manageress and one assistant at £1, whose duties were to receive garments, hats, and other articles from customers, and mark and dispatch them to the appellants' main factory for rough cleaning or dyeing, and on the return of the garments, hats, and other articles from the main factory to the hereditament, to check them in and hand them over to the presser for finishing and pressing, and to supervise the finishing and pressing, and finally to pack them for return to the customers. The chief duty of the manageress was to supervise the finishing and pressing of garments, hats, and other articles, and the qualification for the post of manageress in any of the appellants' branches was such a knowledge of cleaning and dyeing as would enable her to supervise the finishing and pressing as aforesaid, and to advise customers on the suitability of the operation in connexion with specific materials and articles brought to the branch. (2) One presser, who finished and pressed garments and other articles on the Hoffmann steam press, or on the hat-blocking apparatus, and who looked after the boiler working the press and the hat-blocking table. (3) One boy, whose duties were to clean up the premises, the Hoffmann press, the hat-blocking table and boiler each day, and to run errands.

The hereditament was registered in accordance with the provisions of the Factory and Workshops Acts, and was regularly inspected by the factory inspectors.

No goods of any description were offered for sale or sold there, and no garments were received which were not finished and pressed there.

The hereditament was occupied and used for the following purposes only:—Receiving garments and articles for dyeing and cleaning and dispatching to the main factory for rough cleaning and dyeing; and finishing and pressing such garments and other articles on their return from the factory; and for blocking hats.

Sir Reginald Mitchell Banks, K.C., and Mr. R. O. B. Lane appeared for the appellants; the Attorney-General (Sir William Jowitt, K.C.) and Mr. Wilfrid Lewis and Mr. Colin Pearson for the Revenue Officer; Mr. A. M. Trustram Eve for the Assessment Committee.

JUDGMENT

The LORD CHIEF JUSTICE (Lord Hewart), in giving judgment, said that the question was whether a particular hereditament, 230, Northfields-avenue, Ealing, occupied by the appellants ought not to be inserted in the draft special list under the provisions of the Rating and Valuation (Apportionment) Act, 1928, as being an industrial hereditament. The appellants claimed that the hereditament ought so to be regarded and treated. It was urged on the other side that the hereditament came within the proviso to section 3 (1) of the Act for two reasons—that, although it might be occupied as a workshop to some extent, it was primarily occupied as a retail shop (a named exception), and for other purposes which were not those of a factory or workshop.

The scheme of the section was plain: One began with a hereditament occupied and used as a factory or workshop which was to be derated unless it was used for such a purpose as to take it out of the benefit of the Act.

His Lordship referred to the facts stated in the special case, and said that the conclusion seemed to him to be clear that on the definition of "retail shop" in section 3 (4) those premises were a retail shop, and bore all the marks of a retail shop. That view seemed in conformity with the two Scottish decisions: Inland Revenue v. Edinburgh Assessor ([1930] S.L.T., 205) and Inland Revenue v. Coathbridge Assessor ([1930] S.L.T., 212).

But if there was any doubt whether the purposes were those of a retail shop, at any rate it was clear that they were not those of a factory or workshop.

In other words, those 100 branches were so many tentacles of the main factory. The conclusion of the assessment committee was right, and the appeal must be dismissed with costs.

MR. JUSTICE AVORY and MR. JUSTICE BRANSON concurred.

Mr. EVE asked that the assessment committee should have their costs.

The ATTORNEY-GENERAL drew attention to the provision of the Rating and Valuation Act, 1925, that on an appeal to Quarter Sessions an appellant should not be ordered to pay the costs of more than one respondent, and the COURT refused Mr. Eve's application.

Solicitors.—Messrs. Simon, Haynes, Barlas, and Ireland; the Treasury Solicitor; Mr. H. G. Greenwood.

HIGH COURT OF JUSTICE

KING'S BENCH DIVISION

PETITION OF RIGHT FOR VALUE OF JEWELS

BUCKNALL v. THE KING

(*Before* MR. JUSTICE HORRIDGE)

In this Petition of Right, the suppliant, Mr. Charles Herbert Bucknall, of 1, Marloes-road, South Kensington, claimed from the Crown £57,932 in the following circumstances.

The suppliant stated that for over 30 years before 1918 he had carried on business at Petrograd as a wholesale dealer in diamonds and other precious stones and jewelry. At the end of February, 1918, Mr. A. W. Woodhouse, British Consul at Petrograd, was entrusted with the charge of the Embassy premises, there being no accredited diplomatic representative to any Government in Russia, and the Consul acted as his Majesty's representative with regard to the interests of British subjects in Petrograd.

On April 15, 1918, owing to the general insecurity of life and property in Petrograd, the suppliant deposited with Mr. Woodhouse, at the suggestion of the latter, a quantity of jewelry, precious stones, and Russian bank notes of the total value of £57,932, the jewelry and precious stones being valued at £57,177 and the bank notes at £755. In July, 1918, it became difficult for the British Consular and other officers in Petrograd to obtain the money necessary for them to discharge their duties, and on and after July 12 they were unable to communicate by telegraph with the British Foreign Office.

In that month Mr. Woodhouse requested the suppliant to place the property in question at his disposal so that he might, as and when occasion required, dispose of the same and use the proceeds for his Majesty's service. The suppliant agreed, and the property was placed in a locked leather bag, marked "A. W. Woodhouse," which was kept in the safe of the Chancery at the Embassy.

PREMISES FORCIBLY ENTERED

On August 30, 1918, Mr. Woodhouse was arrested, and on the following day the Embassy premises were forcibly entered by persons claiming to be representatives of the Soviet Government, and all the persons on the premises were arrested. Among them was the British Vice-Consul, Mr. Cecil Mackie, who received a verbal assurance that the contents of the safe should remain untouched. After the entry, however, the bag was found to have been cut open and the contents taken.

On March 17, 1926, the suppliant claimed the value of the property, but the Secretary for Foreign Affairs repudiated liability.

The Attorney-General, by demurrer, submitted that the Petition of Right was bad in substance and in law, and disclosed no ground of claim against the Crown, and by "Answer and Plea" he traversed all the allegations of what happened at and after the deposit of the property. Alternatively, he said that if the property was taken, as alleged, it was stolen from the Consul, without negligence by him or his servants; further, alternatively, that the property was taken by the Soviet Government as an act of State and Government; and further, that the claim was barred by the provisions of the Indemnity Act, 1920.

The Attorney-General (Sir William Jowitt, K.C.) and Mr. H. M. Giveen appeared for the Crown; Mr. Roland Burrows for the suppliant.

The ATTORNEY-GENERAL said that the matter came before his Lordship on order of the Master, affirmed by a Judge in Chambers, that the question of the demurrer and the "answer and plea" of the Indemnity Act should be disposed of before the issue of fact was tried. There were two points raised, one being that of the onus of proving that there had been no negligence. Where there was a bailment and the bailee failed to return the article claimed, the onus was on the bailee to show that it was not his fault; and, having accepted that principle, it was equally plain that the bailee might discharge that onus in any way he liked. In the present petition the facts disclosed that there was no default.

The second point was the fact that under the Indemnity Act the claim was barred. He submitted that, without troubling about the more difficult point as to bailment and onus, the Crown had a complete answer by reason of that Act.

The Attorney-General submitted that the actual cause of the loss was the deposit of the bag containing the property. The demand by the suppliant and refusal were completed by July, 1926, whereas the petition was not presented until March, 1928. The only question was whether that matter did not come within the definition in the Indemnity Act of a legal proceeding instituted in a Court of Law, for, or on account or in respect of, any act, matter, or thing done in good faith during the War before the passing of the Act.

Mr. BURROWS said that everybody had acted in good faith from start to finish. He submitted that there was a quasi-bailment. The Crown had the property placed at its disposal with the right of using it and of returning it or its value, and he contended that the risk of the property then rested on the bailee, so that the question of negligence did not arise. With regard to the Indemnity Act, the matter was not one which arose out of the War at all. When these facts occurred Russia was an ally of this country, and the circumstances arose because of internal disturbance. He contended that the cause of action arose in 1926, when the suppliant's claim was refused, and, being free from the Indemnity Act, he asked that the Petition of Right should go to trial in the ordinary course.

Mr. GIVEEN replied.

JUDGMENT

His LORDSHIP, in giving judgment, said it was plainly the duty of the Crown, through its consul, to take all reasonable care of the property deposited with it and to return it to the suppliant on demand. The Crown could discharge its liability safely to keep by showing that the property had been taken out of its custody without any default on its part. It was very important to remember that in a demurrer he was bound to take the facts as they were stated in the petition and to give his decision on those facts alone. He had come to the conclusion that the facts, as stated, did not negative any possibility of proof at the trial of negligence on the part of the Crown. The onus of proof was on the Crown to prove that the consul took all reasonable steps to safeguard the property committed to his charge. It was alleged that the property was placed in a locked leather bag which was placed in the safe of the Chancery at the Embassy. When the consul was arrested it was expected by the members of the staff that the Embassy would be forcibly entered, and that raised a duty on the part of the Crown to show that it took all steps to prevent the premises from being forcibly entered, and see that the safe was properly locked and to take all reasonable precautions to protect it.

He could not see that because the facts had been stated, perhaps unnecessarily, therefore the onus on the bailee to show that he took all reasonable precautions for safe custody was discharged. Mr. Burrows had argued that the property had passed to the consul and was at his risk and that therefore the loss must fall on the Crown and not on the suppliant. It seemed, however, that the property would not pass until an occasion arose when the consul would require to dispose of it, and that had not arisen when the property was taken.

With regard to the Indemnity Act, 1920, he (his Lordship) thought that the claim arose out of a contract made during the War—namely, in 1918—and was not an action in detinue arising from a refusal of the demand in 1926. There was consent to the petition required by the Act of 1860, but that was given by the Home Secretary, and the Crown reserved the right of demurrer and of raising the "answer and plea" of the Indemnity Act. No fiat of the Attorney-General had been obtained and the Crown succeeded on the point of the Indemnity Act, but failed with regard to the question of facts as disclosed negativing any want of care on the part of the bailee. There would be no order as to costs, the Crown having succeeded on one point and lost on the other. There would be judgment for the Crown on the answer and plea relating to the Indemnity Act.

Mr. BURROWS.—The demurrer is overruled.

His LORDSHIP.—Yes.

Solicitors.—The Treasury Solicitor; Messrs. Kenneth Brown, Baker, Baker.

A COMPANY DIRECTOR'S AFFAIRS

The statutory first meeting of the creditors of Don Gabriel de Andia Yrarrazaval, described as of Grosvenor House, Park-lane, W., company director, was held yesterday at Bankruptcy-buildings, before Mr. C. ROY WATERER, Deputy Official Receiver.

The CHAIRMAN called over proofs aggregating £17,789, among them being one for £15,000 on behalf of the Earl of Dysart. He (the Chairman) reported that the debtor had not yet attended under the proceedings and was stated to be in Switzerland at the present time.

It was further stated that it appeared that the debtor had been associated as director with Andia, Limited, and Artandia, Limited, both of which companies were in liquidation. The debtor was supposed to be a wireless inventor and the companies had sold wireless apparatus.

HIGH COURT OF JUSTICE

PROBATE, DIVORCE, AND ADMIRALTY DIVISION

DECREE NISI FOR M.P.

MANDER v. MANDER AND SIDEBOTTOM

(*Before* MR. JUSTICE BATESON)

In this undefended suit Mr. Geoffrey Le Mesurier Mander, M.P. for East Wolverhampton, of Wightwick Manor, Wolverhampton, a varnish manufacturer, sought the dissolution of his marriage with Mrs. Rosalind Florence Mander, *née* Caverhill, on the ground of her adultery with Mr. Russell Sidebottom, a stockbroker.

The marriage took place on October 10, 1906, at St. Andrew's Church, Montreal. There were three children of the marriage, two daughters and a son.

It was alleged that in 1920 the petitioner made the acquaintance of the co-respondent, and that in the following year he forbade any further association between the latter and the respondent. In 1927 the petitioner and his wife entered into a deed of separation. It was alleged in the present petition that the respondent and co-respondent had subsequently committed adultery in Paris.

Mr. Bayford, K.C., and the Hon. Victor Russell appeared for the petitioner; Mr. Bush for the respondent and co-respondent.

His LORDSHIP granted the petitioner a decree *nisi*, with custody of the younger daughter; and costs against the co-respondent.

Solicitors.—Messrs. Charles Russell and Co.; Messrs. Guedalla, Jacobson, and Spyer.

LAW NOTICES, APRIL 15

Court of Appeal

COURT I. (The MASTER of the ROLLS, LAWRENCE and SLESSER, L.JJ.).—At 10.30:—Motions.—Workmen's Compensation Acts (from County Courts).—Murphy v. Henderson and Gibbs (16); Williams v. Midland and Scottish Railway Co. (13).

Chancery Division

COURT I. (EVE, J.).—At 10.30:—Motion (by order).—Horlock v. Horlock; Witness List, Part II.—Wallis, Gardner, Darton and Co., Ltd. v. the Chatterbox Co., Ltd. (pt. hd.) (30); The Chatterbox Co., Ltd. v. Wells, Gardner, Darton and Co., Ltd.

COURT III. (CLAUSON, J.).—At 10.30:—Sitting in Bankruptcy.—Re Simms (to be mentioned). Chancery Division (from Mr. Justice Maugham's List, Part I.—Crisp v. Wilson (53). Adjourned Summons.—General Insce. Co., Ltd. (pt. hd.) (36).

COURT II. (LAWRENCE, J.).—At 10.30:—Motions.—Adjourned Summonses.—Re Kellow's Letters Patent and re Patents and Designs Acts, 1907 to 1919; Re Braithwaite's Letters Patent and re Patents and Designs Acts, 1907 to 1919; Re Clayton's Letters Patent and re Patents and Designs Acts, 1907 to 1919; Re Turner's Patent and re Patents and Designs Acts, 1907 to 1919; Re Hogg and Carr's Patents and re Patents and Designs Acts, 1907 to 1919. Petitions.—Re Emily Appleton, dec. (Hirst v. Treadale); Re British and Colonial Horse Shoe and Machine Co., Ltd. (series). Ltd., and re Companies Act, 1929; Re Rotax (Motor Accessories), Ltd., and re Companies Act, 1929; Re the Darlington Forge, Ltd., and re Companies Act, 1929; Marshall v. Marshall; Re Bucrodes, Ltd., and re Companies Act, 1929. Procedure Summons.—Bonson v. Bank of England. Not before.—Further Consideration.—Unwin v. Further Consideration.—Re Bennett. (Noonan v. Loxymer). Adjourned Summons.—Re Davis (Davis v. Official Receiver) (pt. hd.) (78).

LORD CHANCELLOR'S COURT (BENNETT, J.).—At 10.30: Motions.—Short Causes. Burdwood v. Kinloch; Suburban Developments (London), Ltd. v. Bloom; Giles v. Stonehouse; Petitions.—Re C. C. Vanderveil and Co., Ltd., and re Companies Act, 1929; Vanderveil and Co., Ltd., and re Companies Act, 1929. (By British Dyestuffs Corporation, Ltd., and re Companies Act, 1929; Re the Welstach Light Co., Ltd., and re Companies Act, 1929; Re Primavesi and Wood, Ltd., and re Companies Act, 1929; Re Heathcote, dec. (Heathcote v. Trench). Further Consideration.—Re Bennett. (Noonan v. Loxymer). Adjourned Summons.—Re Bennett (Noonan v. Loxymer) (to be heard with fur. cons.) (126); Re Re Smith (Rhaggr (v Aynsley) (pt. hd.) (88);

King's Bench Division

LORD CHIEF JUSTICE'S COURT (DIVISIONAL COURT) (the LORD CHIEF JUSTICE, AVORY and BRANSON, JJ.).—At 10.30:—Ex parte Motions.—Motion.—Dover Harbour Board v. Assessment Committee for Dover and Assessment Area, Crown Paper.—Revenue Officer, Stoke-on-Trent v. Assessment Committee for the Stoke-on-Trent Assessment Area and ors. (pt. hd.) (81).

COURT VII. (HORRIDGE, J.).—At 10.30:—Non-Jury.—Sharman v. Randall (pt. hd.) (614).

COURT II. (ROCHE, J.).—At 10.30:—Commercial Summonses.—Attended by Counsel.—Film Distributors, Ltd. v. British Colonial Trading Co.; Same v. Same; United States Shipping Board v. Lambert Bros. Not before 10.45:—Non-Jury.—Styles and Whitlock v. Tennant (pt. hd.) (1177).—Issues under the Unemployment Insurance Act, 1920.—Re the Royal South Hants and Southampton Hospital (re Young) (1); Same (re Same (re Dunlop) (2); re H.M. Office of Works (re Aldridge) (5); Same (re Benjamin) (6); re H.M. Office of Works (re Jones) (1779).

COURT VIII. (WRIGHT, J.).—At 10.30:—Commercial Summonses.—Not attended by Counsel.—Dobell and Co. v. Barber and Garratt. (Commercial List.—C. T. Bowring and Co., Ltd., and anr. v. the Amsterdam London Insce. Co., Ltd. (pt. hd.) (694).

COURT IX. (HAWKE, J.).—At 10.30:—Order xiv., Rule 8A.—Simmonds v. Universal Gramophone Radio Co. (1723); North of Scotland Bank, Ltd. v. Jones (1774); E. A. Dear Smith and Co. v. Cleaver and ors. (1779).

Railway Rates Tribunal Court

COURT "A" (JUDGES' QUADRANGLE) (SIR WALTER C. G. LOCKE, K.C. (President)).—At 10.30:—For Judgment.—Re Classification of Merchandise. For Hearing.—Re Exceptional Rates.

Probate, Divorce, and Admiralty Division

COURT II. (The PRESIDENT).—At 10.30:—Undefended Divorce Causes.—Horwood, F. E. v. Horwood, F. R. Doorn and Hygrave (859); Linskey v. Linskey and McLean (860); Bushby v. Bushby and Whaling (861); Geo v. Gee and Crise (876); Mitchell v. Mitchell and Scott (877); Evers, A. v. Evers, J. W. H. (886); Wills, M. L. v. Wills, J. A. (887); Woodthorpe, A. L. v. Woodthorpe, A. J. (888); Owen, M. I. v. Owen, P. W. (889); Anderson v. Anderson and Chandler (890); Sullivan, G. M. v. Sullivan, N. I. (891); Clark, M. C. v. Clark, W. (893); Ward, D. F. v. Ward, L. W. (895); Johnson, M. E. v. Johnson, P. W. (897); Woodfield, J. v. Woodfield, E. A. (903); Binfield v. Binfield and Lang (904); Brown and Brown and Marks (905); Millns, L. H. v. Millns, J. (907). Part 2.—Undefended Divorce Causes. Apted v. Apted and Riles (for argument).

COURT III. (HILL, J.).—At 10.30:—Admiralty Summons specially fixed.—Undefended Divorce Causes.—Fellowes, M. P. v. Fellowes, C. D. (pt. hd.) (564); Wanstall, H. v. Wanstall, H. (839); Briscomb, E. J. v. Briscomb, R. G. (849); Sibley v. Sibley and Jones (858); Jones, M. H. v. Jones, L. D. (954); Lee v. Lee and Merthock (855); Bacon Armstrong, F. W. K. v. Bacon Armstrong, F. W. (856); Fyshe Palmer Roberts, C. W. v. Fyshe Palmer Roberts, E. C. (857); Wattam v. Wattam and Smith (863); Welton, E. W. v. Welton, H. G. (864); Bailey, B. E. v. Bailey, W. (868); Dyball, F. v. Dyball, R. (872); Wallis, E. M. v. Wallis, J. B. (874); Frossard, G. E. v. Frossard, H. L. (878); Coleman v. Coleman and Kennedy (879); Marchant, B. v. Marchant, S. (880); L'Esperance, C. D. v. L'Esperance, L. C. (882); Fersfield v. Fersfield and Antiff (883); Young, E. M. v. Young, A. B. (884); Hazell, A. v. Hazell, J. (898); Colson v. Colson and Jeffcott (899); Albertini, M. v. Albertini, M. (900); Anker, S. A. v. Anker, H. M. (911); Livy Owen, R. K. v. Livy Owen, G. (912); Haldeman, C. L. v. Haldeman, D. C. (915).

COURT II. (HARVEY, J.).—At 10.30:—Undefended Divorce Causes.—Mills, G. G. v. Mills, L. P. (629); Craig, E. H. v. Craig, J. H. (712); Wood v. Wood and Byrne (725); Manning, M. E. v. Manning, G. (779); Rush v. Bush and Rowell (781); Field, C. M. v. Field, A. W. (841); Smethurst, v. Smethurst and (844); Lavis, M. M. v. Lavis, W. P. F. (849); Murphy, M. v. Murphy, G. (850); Baillie, S. A. v. Baillie, A. F. (851); Dent, F. E. v. Dent, R. C. (852); King Parlow, K. L. v. King Parlow, A. R. (858); Fish, H. M. B. v. Fish, W. R. (862); Webber, I. M. H. v. Webber, N. V. (869); Rendale, M. S. v. Rosedale, (870); Henbrey v. Henbrey and Bugdale (871); Tooth, E. v. Tooth, E. S. (873); Grover, G. v. Grover, J. D. (875); Sides v. Sides and Oliver (885); Johnson, E. C. v. Johnson, R. H. (901); Chapple, N. v. Chapple, S. P. (902); Allison, C. M. v. Allison, W. W. (906); Dobson v. Dobson and Austin (910); Elverson, E. L. M. v. Elverson, J. J. (914).

Official Referees

COURT I.—R.C.J., No. 756 (SIR FRANCIS NEWBOLT, K.C.).—At 10.30:—T. Poore and Son v. Diamant; Halcyon Wireless Co., Ltd. v. Higgett; Christmas v. Cohen. At 11:—Bathurst v. Cridland; Sivers v. Crawshay and Co.

COURT II.—R.C.J., No. 324 (Mr. G. A. Scott).—At 10.30:—Waring and Gillow, Ltd., Broughton; Noon v. Erskine Macdonald, Ltd. At 10.45:—Laitner v. Fusco.

COURT III.—R.C.J., No. 603 (SIR WILLIAM HANSELL, K.C.).—At 11:—Edgar v. Gerrards Cross Hotel, &c., Co.

Bankruptcy

Bankruptcy-buildings, Carey-street, Lincoln's Inn.

COURT I. (REGISTRAR MELLOR).—At 11:—Pryor, S. L.; Woodger, S. R.; Woodger, A. S.; Thomas, E. (orse. Thomas Saloon Coaches); Reason, C. A.; Samuels, J. Saunders, J. (orse. Samuels, J. and Co.); Sullivan, M. H. R.; Tragman, Capt. A. H.; Venner, J. F.; Robinson, W. Thompson, P. J.; Teniers, A. T. At 11:—Hayes, S. M.; Hearn, W. Petitions (261, 280, and 281 of 1930); Add. Petition (1055 of 1929); Petition (29 of 1930); Add. Petition (1055 of 67 of 1930). Combe, H. A. B. At 11.30:—Hudson, Captain, A. R.; Harraden, H. B. At 11.30:—Hudson, W. D. (orse. R. Mason). At 12.30:—Kislevsky, S.; Same. At 2.15:—Adjd. Appln. to set aside Bankruptcy Notice.

MEETING OF CREDITORS IN BANKRUPTCY (the OFFICIAL RECEIVERS).—At Bankruptcy-buildings, Carey-street, Room 53—First Floor.—At 11:—Goldberg, H., first meeting. At 11.30:—Levy, H. William, ditto. At 12:—Levy, A., ditto. At 12.30:—Chier, N., ditto.

Companies

CHANCERY DIVISION.—COMPANIES COURT (REGISTRAR).—In Chambers—Room 48.—At 11:—Exparte Applications. At 11.15:—Jaques and Juby, Ltd. At 11.30:—B. A. Gnatour and Co. (Overseas) Ltd.; Jos Tin Ares (Nigeria); Ltd.; Celtic Collieries, Ltd. (Lloyds Bank, Ltd.); Celtic Collieries, Ltd. (Lloyds and Cement and Limestone Products, Ltd.). At 12:—Portland Cement and Limestone Products, Ltd.; Austin Friars Trust, Ltd., Donald Munro, Ltd. At 12.30:—Austin v. Nail Making Machines, Ltd. (Branch Nominees, Ltd. At 2.15:—Handsett and Wright, Ltd. Same (Same v. Same). Austin Friars Trust, Ltd. At 2.45:—Country Service Association, Ltd. Room 67.—At 11.15:—Wallace, Ltd. At 11.40:—Resent Finance and Guarantee Corporation, Ltd. At 12.15:—Fred. Towler and Co., Ltd. At 12.30:—Millers, Ltd. At 2.30:—Rosda Insurance Co. Room 69. At 11.30:—Worcester Royal Porcelain Co., Ltd. Room 57.—At 11.15:—Grays Inn Trading Co., Ltd. At 11.30:—British Xylonite Co., Ltd. At 2.15:—Guest, Keen and Nettlefolds, Ltd. Room 68.—At 11.30:—Alfred Coulders and Co., Ltd. At 12:—Burlington Buildings, Ltd. (Hodge and anr. v. Burlington Buildings, Ltd.). At 2.15 to 4:—James Burton and Sons, Ltd. (Davidson and anr. v. James Burton and Sons, Ltd., and ors.).

OFFICIAL RECEIVERS.—COMPANIES (WINDING UP).—Meetings at 33, Carey-street.—At 2.30:—Armitage Brothers (Huddersfield), Ltd., first meeting of creditors. At 3:—Ditto, first meeting of creditors. At 11.30:—Sydney Joiniffe, Ltd., first meeting of contributories. At 12:—Ditto, first meeting of creditors; Maison B. Friede, Ltd., add. first meeting of contributories.

KING'S BENCH JUDGE'S CHAMBERS.—Macnaghten, J., will sit in chambers at 10.30 for the disposal of 18 cases attended by counsel; and at 12 for one case not attended by counsel.

MASTERS sitting.—Bonner, Jelf, Whately, Ball, Sinnett, Baker, and Moseley.

TAXING MASTER.—Gibbon.

MASTER OF THE CROWN OFFICE sitting.—Kershaw.

CHANCERY REGISTRARS.—The following will be in attendance:—Blaker (on Appeal Court I.); Mere (on Eve, J.); Andrews (on Maugham, J.); Hicks Beach (on Bennett, J.); Blaker (on Clauson, J.); Ritchie (on Luxmoore, J.); Jolly (on Farwell, J.).

HIGH COURT OF JUSTICE

PROBATE, DIVORCE, AND ADMIRALTY DIVISION

STRANDING AT PEACEHAVEN: SEWAGE WORKS DAMAGED

THE NIMBO

(*Before* MR. JUSTICE HILL)

This was a motion on behalf of the Dover Harbour Board for judgment by default in the salvage action against the owners of the Italian steamship Nimbo, for a declaration as to priorities and for an order for payment out of the proceeds of the sale of the Nimbo.

Mr. H. C. S. DUMAS, who (with Mr. G. H. Main Thompson) appeared for the Dover Harbour Board, explained that the facts were somewhat unusual. On November 12, 1929, the Nimbo, a vessel of 3,870 tons gross, went ashore at Peacehaven, and did serious damage to sewage works which were being carried out by John Gill (Contractors), Limited. The vessel was subsequently towed off by the Dover Harbour Board tugs, Lady Brassey, Lady Dunsmuir, and Dapper, and taken to Southampton Water. An action for salvage was begun by the Dover Harbour Board. The sewage works contractors also instituted an action for damage, and the plaintiffs in that action, with the concurrence of the salvors, obtained an order for the appraisement and sale of the Nimbo, which realized £5,250. No appearance was entered in either action by the owners of the Nimbo.

On January 14, 1930, the Dover Harbour

Sporting News

RACING

NOTTINGHAM SPRING MEETING

MOYRESQUE WINS

(FROM OUR RACING CORRESPONDENT)

A quiet week's racing was begun yesterday afternoon at Nottingham with the first day of the Nottingham Spring Meeting. The weather was typical of April, with showers of rain and sunshine alternating, the sunshine, luckily, predominating.

The most important event decided during the afternoon was the Nottingham Spring Handicap, for which quite a good field of second-class handicappers were saddled. The best backed were Coligny II., trained by S. Darling at Newmarket, and Lanson, who had run fairly well at Aintree in the Liverpool Spring Cup. The form of the latter had been discounted by the failure of Larking at Newbury, and it was further discounted yesterday when Lanson ran very indifferently and was not even placed. Coligny II., on the other hand, ran well and finished third, being beaten by Moyresque and Ennis Bridge, the former of whom won by a length. Coligny II. was in front after a quarter of a mile had been covered, and came into the Straight with a decisive lead. He was, however, challenged at the Distance by Moyresque, who afterwards held off a strong challenge from Ennis Bridge to win. Moyresque, who was ably ridden by Lowrey, had run very well at Derby a fortnight ago, and although he did not seem too well handicapped on the actual place he occupied at the finish of that race, anyone who had seen him run then must have been prepared for his success yesterday. The extra two furlongs would be all in his favour.

The Little John Plate, as usual, brought out a very large field, composed for the most part of quite unknown two-year-olds. The only runner with any previous good form was the ridiculously named Oh for a Monocle, who had won a race at Warwick after failing in a race at Lincoln. He was once more well backed, but he did not start favourite, that position in the market on the race being occupied by a newcomer, Atbara, trained by Gilpin and owned by Colonel Loder, whose colours had twice been carried successfully at the meeting at Newbury last week. Atbara had obviously been well galloped at Newmarket and may be very useful, for she jumped off in front and, after making all the running, she won easily by a length and a half from Phryne, with a stable companion of the winner's, Mylee, third. Atbara is certainly a very useful filly and will win again. Carslake, who last year was training, won his first race since he returned to ride again when he won the Rufford Abbey Plate on Knight Error, who had run very well in the Lincolnshire Handicap. On that running Knight Error had an obvious chance yesterday and started at very short odds. The early running was made by Copacabana, but Knight Error was always well placed, and when Carslake took him to the front below the Distance the race was over, Knight Error drawing away to win with ease by three lengths from Seragevo, with Tuffan third.

Darnley followed up his Lincoln success when he won the Colwick Selling Plate, but Richards had to ride him hard before the race was over and he is not an ideal plater even if he may win his share of races. Richards was also expected to win the second selling event on the afternoon's programme, the Trent Plate, on Balloon, but he could not gain even a minor place behind Loch Garry, who won from Warp, who had appeared at the Distance to be a very probable winner. Smoky Light just held off the well-backed Gladius to win the Clumber Plate by a head. As is so often the case in a race for maidens the first and second were the best backed runners of the field.

TO-DAY'S PROSPECTS

WILFORD SELLING PLATE (5f.).—The only runner here which has previously won a race is the Menthol colt, who was sold to Wootton after winning at Liverpool. He won easily then, but beat nothing of any account. St. Fagans and The Limpet have shown promising form in selling races and are not without a chance, while the Sea of Stars gelding was favourite for a selling race at Lincoln in which he was not placed. Later he ran quite well in better company at Leicester. He is also in a later race this afternoon. If started here he might run well, but the best selection seems to me to be MENTHOL COLT. It is always best to leave such races as this alone or to follow winning form.

SHERWOOD SELLING PLATE (6f.).—The honest and game Cragford is down to run, and if he is fit and well, with all his weight, he will not be easy to beat. He will be ridden by Ray, whose small son rides Christopher, who might also run well. On some form Sauey Boy can be made to have a good chance. First Favourite won this race last year, but never won another race during the season. Rhyolite is not nearly so good as he was. On the whole it seems almost impossible to make a selection, but the opposition seems so bad that, even if he is not fit, Cragford may beat them all. I do not, however, make a selection.

ROBIN HOOD PLATE (5f.).—There will be, as usual, a very large field here and there is no known form on which to base a selection. I am therefore unable to deal with the race. I would have selected Eagleray, but he is a doubtful runner.

NEWARK HANDICAP (1m.).—Gulvain as a previous winner this season must be considered to have a fair chance of success here, but he may be stopped by his penalty. The handicap is framed very much on the lines of Mr. Dawkin's handicap for last year's two-year-olds, and as such is difficult to fault. Using Mr. Hawkins's weights it seems to me that Sandino has been given the best chance of last season's known two-year-olds, but using Peace Pact to bring Junior Counsel into the Free Handicap, to which I have been referring, it appears that he is as well handicapped as Sandino, and as he has had a race this season and the other has not, I shall give JUNIOR COUNSEL the preference, and take him to win from Sandino.

BESTWOOD PARK PLATE (5f.).—In spite of his big weight Doch-an-Doris is quite nicely handicapped, and if he is fit and well will be difficult to beat over this course, over which he has won before. To You seems rather better handicapped than Thunder Squall, through Orphean. Trochee, on some form of last autumn, is also better handicapped than Thunder Squall, but has not had a race this season. Jock Trotter missed a race at Newbury to run here and is, I believe, fancied. Using Ophir and the weights for the Chieveley Handicap of last week he is just as well, if not better, handicapped as To You. I find it difficult to choose from Doch-an-Doris, To You, Trochee, and Jock Trotter, and accordingly choose the top weight in the handicap, which is DOCH-AN-DORIS.

BENTINCK MAIDEN PLATE (1¼m.).—ST. LIGER is to be started, and although he did not win as easily at Aintree as I had expected he should have been improved by that race and must be my selection here.

NEWMARKET PROSPECTS

NOTTINGHAM

(FROM OUR NEWMARKET CORRESPONDENT)

We shall have plenty of runners at Nottingham to-day, and in the Wilford Selling Plate I believe that the TANIT FILLY will prove our best, although she was beaten very easily by the Gwalia gelding at Lingfield.

For the Sherwood Selling Plate we have Quivil, Kas Curl, and Sweet Fragment, and I do not hesitate to select QUIVIL. This gelding has done really well recently, and is the winner of a trial.

For the Robin Hood Plate our runners will be Eagleray, Offertory, Deerpark, the Rondel filly, Shy Baby, and the Muscari filly. EAGLERAY is a two-year-old that I like very much, and he may win.

There will be a good field for the Newark Handicap, and Headquarters will supply about 12 runners. Hieroglyphic is handicapped up to his best form, which, no doubt, is useful. Gulvain, for a winner this season and an improving animal, is very nicely handicapped, and comes from a stable of improving horses. Botany Bay and Junior Counsel will run well, but I give preference to GULVAIN.

The Bestwood Park Plate may go to DOCH-AN-DORIS, in spite of his big weight.

In the Bentinck Maiden Plate ST. LEGER will have to give weight to most of the opposition. He won the Maghull Plate at Liverpool in good style, and I feel confident that he is a very useful horse, who is quite good enough to win this race. If there is any danger it will come from Clotilde de Savoie, Our other runners will be Fairy Story, Aureate Bay, and Redmire.

At Edinburgh J. Jarvis may saddle two winners in DOUCEUR FILLY for the Two-Year-Old Selling Plate and POLESDEN for the Lothian Plate.

EDINBURGH SELECTIONS

(FROM OUR NORTHERN CORRESPONDENT)

MUSSELBURGH SELLING PLATE.—DARBOY.
TWO-YEAR-OLD SELLING PLATE.—LADY CAROLINE COLT.
BUCCLEUCH SPRING HANDICAP.—NUNTOL.
LOTHIAN PLATE.—POLESDEN.
LIVENHALL STAKES.—DOMBEY.
APPRENTICES' HANDICAP. — THE WRECKER.

NOTTINGHAM RESULTS

2.30 (2.31).—The **COLWICK SELLING PLATE** of 200 sovs. Five furlongs (straight).

DARNLEY, b. g. by Marten—Duenna (Sir E. Bushby), 5 yrs. 9st. 11lb. ..... G. Richards		1
WEARING A CROWN, ch. g. (by Diadumenos—Rock Garden (Mr. F. Leach, jun.), aged. 9st. 11lb. ..... H. Leach		2
LONESOME, b. g. by Loch Lomond—Ladylike (Mr. G. F. Waller), 6 yrs. 9st. 11lb. ..... H. Packham		3
Friar Gray (Mr. H. Collins), 6 yrs. 10st. ..... F. Winter		0
Plover (Mr. W. H. Thorpe), 6 yrs. 10st. ..... G. Baines		0
King's Colour (Mr. R. Holbech), 5 yrs. 9st. 11lb. ..... H. Grave		0
Argonaut (Mr. E. G. de Mestre), 3 yrs. 8st. 13lb. ..... C. Ray		0
Buttonhole (Sir M. Wilson), 3 yrs. 8st. 13lb. F. Lane		0
Tiptoe (Mr. J. Tiptoe), 3 yrs. 8st. 10lb. ..... A. Tiptoe		0
Going On (Mr. S. Morris), 3 yrs. 8st. 5lb. G. Skelton		0
Bonny (Mr. S. D. Pickering), 3 yrs. 8st. 10lb. ..... R. Jones		0
Security Lass (Mrs. E. Sandeman), 3 yrs. 8st. 10lb. ..... H. Wragg		0
Miss Marcus (Lieutenant-Colonel H. P. Sykes), 3 yrs. 8st. 10lb. ..... A. Elsey		0
Royal Blush (Mr. S. Wootton), 3 yrs. 8st. 5lb. ..... B. Rook		0

(Winner trained by F. Armstrong, at Middleham)

BETTING.—6 to 4 agst Darnley, 4 to 1 Royal Blush, 7 to 1 Seragevo, 8 to 1 Plover, 10 to 1 Friar Gray, 100 to 7 each Wearing a Crown and Buttonhole, 20 to 1 each agst the others.

Won by half a length; a neck separated second and third. Plover was fourth and Miss Marcus last.

The winner was bought in for 250 guineas.

3.0 (3.3).—The **TRENT SELLING PLATE** of 200 sovs.; for three-year-olds. One mile (straight).

LOCH GARRY, br. c. by Grand Parade—Invergarry (Mr. D. Kimball), 8st. 11lb. ..... R. Perryman		1
WARP, b. g. by Planet—Spun (Mr. H. Liddell), 8st. 8lb. ..... R. Dick		2
PERPLEXITY, ch. f. by Pruslin—Quandary (Capt. D.T.P. Simson), 8st. 5lb. ..... W. Wells		3
Channel Fleet (Mr. J. Hamer), 8st. 11lb. .. J. Dines		0
Knock Away (Mr. A. Heathorn), 8st. 11lb. .. F. Lane		0
Jockayne (Sir C. Hyde), 8st. 11lb. ..... F. Fox		0
Duke of Monmouth (Mr. B. Jarvis), 8st. 11lb. ..... C. Elliott		0
Amye (Mr. S. Morris), 8st. 6lb. ..... G. Skelton		0
Peeper (Mr. S. Wootton), 8st. 6lb. ..... B. Rook		0
Quiller (Mr. A. Russell), 8st. 6lb. ..... F. Bates		0
Loneliness (Mr. R. P. Colling), 8st. 6lb. .. P. Beasley		0
Balloon (Mr. S. H. Darling), 8st. 6lb. ..... G. Richards		0
Miss Mars (Mr. D. A. Jackson), 8st. 6lb. .. C. Pinder		0
Rosemoon (Sir C. McLeod), 8st. 6lb. ..... H. Beasley		0
Mr. Cinders (Miss E. Savile), 8st. 6lb. ..... M. Beary		0
Upper Deck (Mr. F. Thrale), 8st. 6lb. .. S. Wragg		0

(Winner trained by D. Waugh, at Newmarket)

BETTING.—3 to 1 agst Balloon, 4 to 1 Loch Garry, 5 to 1 Amye, 6 to 1 Peeper, 7 to 1 Honeymoon, 10 to 1 Mr. Cinders, 20 to 1 each agst the others.

Won by a neck; a length separated second and third. Mr. Cinders was fourth and Miss Mars last.

The winner was sold to Sir George Noble for 500 guineas.

3.30 (3.33).—The **NOTTINGHAM SPRING HANDICAP**, a plate of 500 sovs; second to receive 70 sovs. and third 25 sovs. One mile and a quarter.

MOYRESQUE, bl. c. by Galloper Light—Moyria (Mr. W. M. Chaplin), 4 yrs. 6st. 11lb. ..... T. Lowrey		1
ENNIS BRIDGE, ch. c. by Soldennis—Inver Bridge (Major A. Bonsor), 4 yrs. 7st. 10lb. .. F. Lane		2
COLIGNY II., b. h. by Ramus—La Lance (Mr. A. K. Macomber), 5 yrs. 8st. 5lb. ..... G. Richards		3
The Mohawk (Captain J. Hutchison), 6 yrs. 8st. 7lb. ..... H. Wragg		0
Promptitude (Mr. J. D. Robertson), 6 yrs. 8st. 11lb. ..... W. Stephenson		0
Pictoralas (Sir G. Noble), 5 yrs. 7st. 12lb. R. James		0
Yutrill (Mr. S. A. Barry), 6 yrs. 7st. 12lb. .. F. Fox		0
Lanson (Mr. D. Gold), 6 yrs. 7st. 11lb. ..... J. Dines		0
Sidonia (Mr. A. de Rothschild), 4 yrs. 7st. 11lb. ..... H. Leach		0
Silex Major (Mr. H. F. Clayton), 5 yrs. 7st. 10lb. ..... H. Greening		0
Chatsworth (Lady Warrender), 5 yrs. 7st. 9lb. ..... T. Barber		0
Plot (Lord Astor), 4 yrs. 7st. 5lb. ..... T. Weston		0
Grand Prince (Lord Glanely), 4 yrs. 6st. 12lb. (car. 6st. 13lb.) ..... C. Adley		0
Pure Scandal (Lieutenant-Colonel C. Birkin), 4 yrs. 6st. 10lb. (car. 6st. 12lb.) ..... C. Adley		0

(Winner trained by Lawson, at Manton)

BETTING.—6 to 1 each agst Lanson and Coligny II., 5 to 1 each Sidonia and Ennis Bridge, 8 to 1 Moyresque, 10 to 1 Plot, 100 to 8 Pictoralas, 100 to 6 Promptitude, 20 to 1 each agst the others.

Won by a length; a neck separated second and third. Plot was fourth and Silex Major last.

4.0 (4.2).—The **LITTLE JOHN PLATE** of 200 sovs.; for two-year-olds. Five furlongs (straight).

ATBARA gr. f. by Tetratema—Zareba (Lieut.-Col. G. Loder), 8st. 9lb. ..... P. Beasley		1
PHRYNE, ch. f. by Phalaris—Anadyomene (Mr. A. de Rothschild), 8st. 9lb. ..... R. Perryman		2
MYLEE, ch. f. by Bruleur—Myria (M. E. de St. Alary), 8st. 9lb. ..... K. Piggott		3
Oh for a Monocle (Sir C. Pulley), 8st. 9lb. H. Jelliss		0
Phillippos (Mr. H. F. Clayton), 8st. 12lb. H. Greening		0
Ulster Queen c, by Papyrus (Sir W. Cooke), 8st. 12lb. ..... H. Leach		0
Double Bay (Mr. R. R. Jeffrey), 8st. 12lb. ..... C. Ray		0
Speardora c. by Trespasser (Mr. F. W. Leach), 8st. 12lb. ..... H. Leach		0
Summer Song (Mr. W. R. Lyssett), 8st. 12lb. J. Dines		0
First Fancy (Mr. F. C. Minoprio), 8st. 12lb. T. Barber		0
Jonathan Buttall (Mr. H. E. Morriss), 8st. 12lb. ..... R. Carslake		0
Mon Amie c. by Vencedor (Mrs. J. A. Paul), 8st. 12lb. ..... E. Fawdon		0
Embrace (Mr. A. Savile), 8st. 12lb. ..... M. Beary		0
Square Talk c. by Black Jasmine (Mr. F. V. Sherwood), 8st. 12lb. ..... W. Wells		0
Wall (Lord Londesb), 8st. 9lb. ..... S. Wragg		0
Thetis b. by Tournament II. (Mr. C. B. O. Clarke), 8st. 9lb. ..... W. Weston		0
Icebink (Mr. A. R. Cox), 8st. 9lb. ..... J. Brennan		0
Sea Music (Sir H. Cunliffe-Owen), 8st. 9lb. H. Wragg		0
Shackleton (Mr. E. Pyke Dennis), 8st. 9lb. ..... J. Dines		0
Golden Beas (Mr. W. B. Duckworth), 8st. 9lb. ..... H. Leach		0
Blue Prince (Colonel G. Follambe), 8st. 9lb. F. Winter		0
Belle Greta (Mr. A. W. Gordon), 8st. 9lb. ..... G. Simpson		0
Phlox f. by Eliangowan (Captain H. P. Holt), 8st. 9lb. ..... J. Sirett		0
Peterson (Mr. J. P. Hornung), 8st. 9lb. ..... C. Elliott		0
Frousee (Lord Howard de Walden), 8st. 9lb. ..... T. Lowrey		0
Whaddon Chase (Mr. H. Johnston), 8st. 9lb. ..... G. Barker		0
Fair Hazel (Mrs. J. C. Lewis), 8st. 9lb. ..... J. Kvans		0
Knock o' Morn (Sir C. McLeod), 8st. 9lb. H. Beasley		0
Charley's Sister f. by Warden of the Marches (Sir V. Sassoon), 8st. 9lb. ..... S. Donoghue		0
Gay Soldier (Mr. Friend Sykes), 8st. 9lb. H. Graves		0
Rosina f. by Winalot (Mr. R. White), 8st. 9lb. ..... R. Jones		0
Blue Lightning (Mr. A. G. Whiteman), 8st. 9lb. ..... H. Packham		0

(Winner trained by Gilpin, at Newmarket)

BETTING.—5 to 2 agst Atbara, 11 to 4 Oh for a Monocle, 6 to 1 Phlox filly, 7 to 1 Rosina filly, 100 to 8 each Square Talk colt and Frousee, 25 to 1 each agst the others.

Won by a length and a half; three-quarters of a length separated second and third. First Fancy was fourth and Miss Mars colt last.

4.30 (4.33).—The **RUFFORD ABBEY PLATE** (high-weight handicap) of 200 sovs. Six furlongs (straight).

KNIGHT ERROR, ch. c. by Prince Galahad—V.A.D. (Sir G. Noble), 4 yrs. 8st. 12lb. R. Carslake		1
TUFFAN, br. h. by Valens—Lily Wilfy (Mr. W. H. Thorpe), 5 yrs. 8st. 5lb. ..... G. Baines		2
Tommy Atkins (Mr. W. T. Sears), 6 yrs. 10st. 9lb. ..... H. Leach		0
Clarewood II. (Mr. A. K. Macomber), 4 yrs. 10st. ..... J. Leach		0
Gang Warily (Mr. G. H. Drummond), 5 yrs. 8st. 9lb. ..... R. Perryman		0
Gareloch (Captain G. Lockett), 4 yrs. 8st. 9lb. ..... H. Jelliss		0
Welsh Dame (Mr. A. Williams), 6 yrs. 8st. 7lb. F. Fox		0
Son John (Mr. F. W. Baker), 6 yrs. 8st. 3lb. ..... T. Barber		0
Copacabana (Major L. Holliday) 4 yrs. 8st. 2lb. (car. 8st. 4lb.) ..... T. Weston		0
Lemia (Mr. C. R. Taylor), 6 yrs. 8st. 2lb. E. Forsyth		0
Lonevata (Mr. J. Hotchen), 4 yrs. 7st. 10lb. ..... Lowrey		0
Silver Caster (Mr. M. Vasey), 4 yrs. 7st. 7lb. ..... G. Skelton		0
Carta Colorada (Mr. C. Lund), 3 yrs. 7st. 7lb. ..... T. Weston		0
Konda (Mr. A. Sevastopulo), 4 yrs. 7st. 7lb. J. Dines		0

(Winner trained by Whitaker, at Newmarket)

BETTING.—11 to 10 agst Knight Error, 7 to 1 each Gareloch and Gang Warily, 8 to 1 Tuffan, 10 to 1 each Seragevo and Copacabana, 100 to 8 each Konda and Lonevana, 20 to 1 each agst the others.

Won by three lengths; a length and a half separated second and third. Gareloch was fourth and Carta Colorada last.

4.55 (5.0).—THE **CLUMBER PLATE** of 200 sovs.; for three-year-olds. One mile and three furlongs.

SMOKY LIGHT, br. c. by Inkerman—Paraffine Lass (Mr. F. W. Horlock), 8st. 12lb. M. Beary		1
GLADIUS, b. g. by Kircubbin—Gulfolina (Mr. V. P. Mist), 8st. 9lb. ..... R. Dick		2
MASTER MINT, b. c. by Chivalrous—Wild Mint (Mr. T. Davidson), 8st. 12lb. ..... J. Dines		3
Misprint (Lord Allendale), 8st. 12lb. ..... C. Elliott		0
Secret Paper (Lieut.-Col. C. Birkin), 8st. 12lb. ..... J. Leach		0
Mr. Jazzers (Mr. R. Brandon), 8st. 12lb. S. Wragg		0
Crusader's Love (Mr. A. E. Faulkner), 8st. 12lb. ..... H. Leach		0
Splendide Mendax (Duke of Portland), 8st. 12lb. ..... W. Weston		0
Eugene (Lord Rosebery), 8st. 12lb. ..... H. Wragg		0
Farrale (Capt. A. S. Wilson), 8st. 12lb. F. Bantam		0
Olivine (Mr. G. Brighton), 8st. 9lb. ..... H. Jelliss		0
Pledder (Mr. S. D. Josli), 8st. 9lb. ..... F. Winter		0
Naughty (Mr. A. de Rothschild), 8st. 9lb. ..... R. Perryman		0
Japanese Twin (Sir B. Sheffield), 8st. 9lb. H. Beasley		0
No Trace (Lieut.-Col. Wingfield), 8st. 9lb. R. Jones		0

(Winner trained by Walter Griggs, at Newmarket)

BETTING.—13 to 8 agst Smoky Light, 2 to 1 Gladius, 7 to 1 Naughty, 10 to 1 Misprint, 20 to 1 each agst the others.

Won by a head; four lengths separated second and third. Splendide Mendax was fourth and Crusader's Love last.

NOTTINGHAM PROGRAMME

The letter "a" is prefixed to the names of horses which have arrived.

2.30.—The **WILFORD SELLING PLATE** of 200 sovs.; for two-year-olds. Five furlongs (straight).

	Yrs	st	lb
aMENTHOL c. by Irishman (Mr. S. Wootton) ..... F. Wootton	9	0	
MOTOR-BOAT (Mrs Dodd) ..... Briscoe	8	10	
aTHE LIMPET (Mr. P. Hatmeworth) ..... Walls	8	10	
THE BLONDE rlg. by Heverswood (Mr. F. Leach, jun.) ..... Leach, jun.	8	10	
aST. FAGANS (Sir David Llewellyn) ..... F. Hartigan	8	10	
aLADY CLARE c. by Bachelor's Double (Mr. J. C. Lund) ..... Cole	8	10	
MILAD (Mr. W. Pearson) ..... Hanshaw	8	10	
PETIT CHOU (Lady A. Compton-Vyner) ..... Cole	8	7	
GRAPE FRUIT (Mr. F. B. Barling) ..... Barling	8	7	
CRACKABERRY (Mr. R. J. Colling) ..... R. J. Colling	8	7	
PERDONA G. by Happy Man (Mr. M. Dollar) ..... Thrale	8	7	
aBLACK (Colonel B. C. Fairfax) ..... Bellerby	8	7	
SABRETACHE (Sir K. Fraser) ..... S. Bennet	8	7	
aGRAND ROCK (Mr. R. L. Glassrook) ..... C. Leader	8	7	
SLAVE TRADE F. by Sky-rocket (Mr. Walter Griggs) ..... Walter Griggs	8	7	
aKARSEA F. by The Winter King (Mr. G. W. Hands) ..... Saxby	8	7	
aVERTUMNA (Mr. S. B. Joel) ..... Earl	8	7	
aSEA OF STARS G. by The Yellow Dwarf (Mrs. J. A. Paul) ..... H. Leader	8	7	
TANTE F. by Blue Ensign (Mr. L. Lassalle) ..... Watts	8	7	
aFURROW (Mr. V. P. Miss) ..... V. Smyth	8	7	
SILVER CITY (Colonel C. de Parravicini) ..... Parravicini	8	7	
GLAMOUR (Mrs. R. Robinow) ..... Rimell	8	7	
FAIRY MOTHER G. by Franklin (Mr. Simpkin) ..... G. Sadler	8	7	
aJOBBERY (Mr. C. Y. Tabor) ..... Tabor	8	7	
THRIFTY F. by Thrale ..... Thrale	8	7	
BALMY BREEZE (Mr. M. Vasey) ..... M. Vasey	8	7	
aVOX HUMANA (Mr. C. Wadia) ..... Mokony	8	7	
PATRONA (Mrs. M. Walwyn) ..... Beary	8	7	
SCRAPER F. by Bar O'Or (Mr. G. S. L. Whitelaw) ..... Whitelaw	8	7	
aCLUB FOOT (Lord Wyfold) ..... Perse	8	7	

PROBABLE STARTERS AND JOCKEYS

MENTHOL COLT, B. ROOK; THE LIMPET, M. Wing; THE BLONDE, H. Leach; ST. FAGANS, C. Ray; MILAD, —; BLOUSE, —; SABRETACHE, R. Jones; GRAND ROCK, F. Perryman; KARELIA FILLY, H. Graves; VERTUMNA, F. Winter; TANTE FILLY, R. Jenkins; SILVER CITY, Lindberg; FURROW, R. Dick; JOBBERY, F. Lane; THRIFTY, S. Wragg; BALMY BREEZE, F. Braithwaite; VOX HUMANA, Sirett; CLUB FOOT, H. Beasley; LADY CLARE COLT, —; GLAMOUR, G. Morris.

3.0.—The **SHERWOOD SELLING PLATE**, a high-weight handicap of 200 sovs. Six furlongs (straight).

	Yrs	st	lb
CRAGFORD (Mr. A. Douglas-Pennant) ..... Douglas-Pennant	a	9	7
GAMESOME (Sir C. Hyde) ..... Scobie	4	8	9
aRHYOLITE (Mrs. H. E. Beddington) ..... F. Hartigan	a	8	8
CAUGHT NAPPING (Mr. M. H. Benson) ..... M. Hartigan	3	8	4
QUIVIL (Lord Glanely) ..... Hogg	6	8	4
KISSES STAR (Mr. G. Bibby) ..... Hawkins	4	8	4
HEATH LODGE (Mr. H. J. Brueton) E. Pigott	5	8	3
MARY ANN (Mr. H. B. Persse) ..... Persse	4	8	3
CRANAB (Mr. W. Bost) ..... J. Beary	4	8	2
BARKHAM SQUARE (Mr. A. W. Greenwood) ..... Renton	a	7	13
aBENEDICTUS (Mrs. E. Wallace) ..... J. Beary	5	7	13
aSAUCY BOY (Mr. J. Rowland, jun.) ..... Jarvis	4	7	13
FIRST FAVOURITE (Mr. G. F. Waller) H. Smith	6	7	12
MISS ORKNEY (Mr. E. Martin) ..... Martin	3	7	12
PADDY TOBY (Mr. Hylton Kilsby) ..... Kilsby	5	7	11
WOOFOLD (Mr. W. Lowe) ..... Hugh Pawney	5	7	11
VALE BLUE (Mr. E. O. Holter) ..... H. Leader	4	7	11
aPOTOSI (Mr. J. B. Tibbits) ..... Clancy	4	7	10
KAS CURL (Mr. C. A. Clayton) ..... J. Sirett	4	7	10
aEXALT (Mr. D. M. Gault) ..... W. P. Lowe	6	7	9
GOOD STORY (Mr. F. E. Cotterell) ..... Gilbert	4	7	8
aZADIG Miss H. Cunard) ..... Larkin	4	7	7
DARTHOOR (Mr. L. H. Barker) ..... Barker	3	7	7
aGRACE DARLING (Mrs. E. Smyth) H. Smith	4	7	7
PRIORY LAD (7lb. ex.) (Mr. H. J. Brueton) ..... Hudson	3	7	7
aCHRISTOPHER (Mr. E. G. de Mestre) De Mestre	3	7	6
DANCE ON (Mr. H. F. Clayton) ..... Elsey	3	7	6
aDUKE OF MONMOUTH (Mr. B. Jarvis) B. Jarvis	3	7	6
INSTALMENT (Mr. A. W. Greenwood) Renton	3	7	4
BUCKSBROOK (Mr. P. Haldin) ..... C. Leader	3	7	2
AFRICAN ROVE (Mr. C. Boutall) ..... Hobbs	4	7	2
SUNSPLAKE (Mr. J. Butchers) ..... Butchers	4	7	2
SWEET FRAGMENT (Mr. M. E. Kavlon) ..... Fred Butters	3	7	1
aLIGHTARMED (Mr. A. G. Moldrain) ..... E. Smyth	3	7	1
aEPPENDA (Mr. F. H. Turner) ..... G. L. Ward	5	7	0
PERM (Mr. G. Burton) ..... Holder	a	7	0

PROBABLE STARTERS AND JOCKEYS

CRAGFORD, C. RAY; RHYOLITE, —; HEATH LODGE, S. WRAGG; BARKHAM SQUARE, —; SAUCY BOY, —; TWOFOLD, —; EXALT, Sirett; GOOD STORY, K. Robertson; GRACE DARLING, R. Smyth; PRIORY LAD, —; CHRISTOPHER, C. A. Ray; SWEET FRAGMENT, Watford; BENEDICTUS, M. Beary; EPPENDI, —.

3.30.—The **ROBIN HOOD PLATE** of 150 sovs.; for two-year-olds. Five furlongs (straight).

	st	lb
aLA FONTAINE (Mrs. H. E. Beddington) ..... Hartigan	8	12
EAGLERAY (Mr. S. W. Beer) ..... Leach, jun.	8	12
TOM TIT III. (Mr. R. Brendon) ..... Holland	8	12
SALMON LADDER (Mr. A. W. Gordon) ..... F. Leader	8	12
PRINCE ROYAL (Lord Londesb) ..... J. Leader	8	12
GAYLY ON (Mr. E. Coleman) ..... Fred Butters	8	12
WITCHSTOP (Mr. J. A. Dunne) ..... J. Beary	8	12
aSARATOV (Colonel) ..... Pollard	8	12
LIKE MAGIC c. by Forerunner (Mr. G. F. X. Hartigan) ..... M. Hartigan	8	12
aLOUVOYER c. by Buchan (Mrs. R. Levy) ..... Walls	8	12
JUKYA (Mrs. J. W. S. Lord) ..... Hanshaw	8	12
EARL (Major Marshall) ..... Gwilt	8	12
GREEN LOVER (Mr. F. Martin) ..... Martin	8	12
FLORI c. by Allenby (The Maharajah Jam Sahib of Nawanagar) ..... A. Sadler	8	12
PUNKAWALLA (Mr. L. Neumann) ..... Gilpin	8	12
CONTEST (Captain E. Ransden) ..... Elsey	8	12
PERSEVERITA c. by Bachelor's Craft (Mr. C. Sadler) ..... C. Sadler	8	12
aLEMONITION (Mr. E. M. Sykes) ..... Bellerby	8	12
GOOD SHOT (Mr. A. E. Ansell) ..... Throale	8	12
PRINCESS FENA f. by Santorb (Captain F. Aggier) ..... D. Taylor	8	9
ARTHUR (Mr. J. S. Lunter) ..... Waugh	8	9
DON HARRIES G. by The Vyner (Sir A. Bailey) ..... R. Day	8	9
PATRONA (Mrs. F. Wallace) ..... J. Beary	8	9
LADY OF THE MIST (Mr. M. Hartigan) ..... M. Hartigan	8	9
SEA QUEEN F. by Tonton (Lieutenant-Colonel C. Birkin) ..... Leach, sen.	8	9
PROSPERITY PARTY (Mrs. R. G. Boyes) ..... Walls	8	9
LYDIE WHITE F. by Abbots Trace (Mrs. N. Brownlee) ..... Butchers	8	9
OPPORTUNIST (Sir G. Bullough) ..... Jarvis	8	9
PRAISE (Mr. M. Calmann) ..... Lawson	8	9
ITSAGIFT (Mr. H. F. Clayton) ..... Elsey	8	9
FEROCITY (Major J. S. Courtauld) ..... B. Jarvis	8	9
GLOW WORM (Lady Smith) ..... Mitnell	8	9
aORANGE PEREL F. by The President (Mr. T. Davidson) ..... Pope	8	9
DREADFAST (Lord Ellesmere) ..... Pickering	8	9
APPLE KING (Lady M. FitzGerald) ..... G. Bibby	8	9
RONDEL F. by Ellangowan (Mr. J. St. V. Fox) ..... J. Jarvis	8	9
GRANDE LA LA (Lord Glanely) ..... Hogg	8	9
GRAND CRYSTAL (Lord Glanely) ..... Hogg	8	9
MIXED APPLAUSE (Mr. J. Gordon) ..... MacColl	8	9
SHE BABY (Mr. F. W. Horlock) ..... Walter Griggs	8	9
FACE TO FACE (Mr. W. C. Hastler) E. J. Colling	8	9
CRUCADO (Mrs. Hutchinson) ..... O. Bell	8	9
aSUNNY SUE (Mr. H. Johnstone) ..... Wilmot	8	9
aMARY ROCA (Mr. C. Boyd) ..... Boyd	8	9
GOLDEN SHOWER (Mr. A. K. Macomber) S. Darling	8	9
BAWBEE (Lady Cheshire) ..... S. Darling	8	9
JEANETTE (Mr. V. P. Miss) ..... V. Smyth	8	9
MYLORA F. by Knockando (Major J. V. Morrison) ..... Whittaker	8	9
aSEA OF STARS G. by The Yellow Dwarf (Mrs. J. A. Paul) ..... H. Leader	8	9
HAZEL BROOM F. by Gallio (Mrs. J. A. Paul) ..... H. Leader	8	9
SERAL (Mr. A. de Rothschild) ..... Jarvis	8	9
ETCHING (Mr. A. de Rothschild) ..... T. Cannon	8	9
QUEEN OF MARS (Mr. J. E. Rowson) ..... Douglas-Pennant	8	9
PELOTE (M. E. de St. Alary) ..... C. Elsey	8	9
HIGHLAND BRIDE (Sir V. Sassoon) ..... C. Waugh	8	9
MUSCARI F. by Golden Boss (Mr. W. T. Sears) ..... Jas.	8	9
FATHY MOTHER G. by Franklin (Mr. F. Simpkin) ..... G. Sadler	8	9
MONKEY (Mr. V. Smyth) ..... V. Smyth	8	9
PETITE SOU (Lady A. Compton-Vyner) ..... Cole	8	9
TORELEY (Mr. E. M. S

Sporting News

(Continued from page 6)

RACKETS

THE PUBLIC SCHOOLS CHAMPIONSHIP

The first round of the Public Schools Rackets Championship (holders, Winchester) was played at Queen's Club, West Kensington, yesterday.

Harrow (J. M. Stow and E. G. Williams) beat Cheltenham (W. R. A. Fetherstonhaugh and C. N. Anley) by four games to none (15—6, 15—9, 15—4, 15—7). Cheltenham led 4—1 in the first game, but in his next hand Stow went to 7—4, scoring four aces by service, and Williams added another ace by service. Fetherstonhaugh got to 6—8 with two services, but Stow put him out with a fine fore-hand cross kill and made a sequence of 16 aces. In this sequence, which won Harrow the first game and took them to 9—0 in the second, Stow scored 12 aces by service. Anley put on seven aces in his next hand, four by service, and Fetherstonhaugh made one point by service. There were five blank hands in succession, Fetherstonhaugh putting Stow out the second time with a perfect back-hand half-volley, but Williams won the game, making four points by service, and moving at a great pace to reach and kill a short ball for the winning stroke of the game. Cheltenham led 3—0 in the third game. Williams went from 0—5 to 5—5, and then served his hand out with two faults, and Stow took the score to 12—5, making all his points but one by service. Williams was in again at 12—4, and made a sequence of 14 aces to win the third game and go on to 11—0 in the fourth. In this sequence, which as good as finished the match, Williams scored 11 aces by service. To win the second point Stow played a beautiful half-pace back-hand kill down the left wall, which took the right wall angle. Van der Gucht killed the next service with a drop stroke, but Wright made it 14—14 with a very fast service into the right court, which went dead off the back wall. He made one more ace by service and then came out in the next rally. Vestey went to game and on to 6—0 in the fourth game, Radley led 8—6, but Priestley scored three aces by service, and Wright won the game, making three points by service and winning the game with a tremendously hard fore-hand drive. In the fifth game Radley played brilliant rackets in the rallies, their sense of position in the court and the use of their openings being of a very high class. In one hand of Van der Gucht's he went from 4—5 to 13—5, scoring only four aces by service. Van der Gucht was at his best from then to the finish of the match, and Vestey was the perfect partner.

Eton (P. Grant and J. de P. Whitaker) beat Rugby (P. H. Gray and W. A. Lewthwaite) by four games to none (15—12, 15—5, 15—9, 14—17). Rugby led 5—0 in the first game and 8—5 with both hands in. Gray served his hand out, miss-hitting the ball on to the floor, but Lewthwaite put on two more aces, one by service. Eton drew level at 10—10, but Rugby were ahead again at 11—10 with both hands in. Eton got in again at 10—12, however, and after Whitaker had reached 13—12, Grant won the game. Rugby were 5—0 in the fourth game and 8—6, After 9—9 Eton led 13—9, but Gray pulled up to 13—13, making two points by service. Grant set 5. Gray was out, but two aces were added in Lewthwaite's hand. Eton were 3—2, but Gray got in after playing exceptionally well in a long rally and made the score game-ball—3 with two services. Rugby were put out, however, without getting the coveted ace and Williams won the game with a grand back-hand half-volley kill.

Charterhouse (G. B. Eccles and P. C. Samuelson) beat Clifton (W. E. Carr and J. C. Sisson) by four games to one (15—9, 15—7, 6—15, 15—11, 18—15). The Clifton pair made a lot of very bad mistakes—both seemed very nervous indeed to begin with—but the second game was much more even. In his first hand five by service, and Sisson put on three more, two by service. Charterhouse drew up to two by service. Charterhouse drew up to 6—10, but Sisson went from 10—6 to game, scoring four out of five aces by service. Sisson went on to 3—0 in the fourth game, making one more point by service. Clifton ought then to have found their full confidence and their best game. Eccles, however, hit very hard, Samuelson was steady but by no means merely defensive, and Charterhouse slowly gained the upper hand again. They won the fourth game convincingly, but Clifton spurted again in the fifth game, Carr going from 4—8 to 9—8 and Sisson carrying the score to 12—8. Clifton were in again at 12—10, but did not score a point, and Charterhouse led 13—12. Carr made it 13—13 and Eccles set five. Clifton Eccles killed an easy service stone dead and Sisson hit an easy volley down. Eccles was put out, but Samuelson scored an ace by service and Eccles another with a fore-hand shot to a length in the left corner. Then Samuelson killed the ball off the wood of the racket, a cruelly lucky stroke to which there could be no reply. He won the next point with a service and Eccles finished the match with a brilliant fore-hand kill.

The results were:—

FIRST ROUND.—HARROW (J. M. Stow and E. G. Williams) beat CHELTENHAM (W. R. A. Fetherstonhaugh and C. N. Anley) (15—6, 15—9, 15—4, 15—7); WELLINGTON (C. J. Malim and G. S. May) beat TONBRIDGE (T. M. Botley and J. G. W. Davies) (18—13, 15—4, 8—13, 15—5, 15—4); RADLEY (P. I. Van der Gucht and W. H. Vestey) beat WINCHESTER (holders) (R. H. Priestley and J. E. L. Wright) (12—15, 15—11, 17—15, 15—10); ETON (R. Grant and J. de P. Whitaker) beat RUGBY (P. H. Gray and W. A. Lewthwaite) (15—12, 15—5, 15—9, 14—17); CHARTERHOUSE (G. B. Eccles and P. C. Samuelson) beat CLIFTON (W. E. Carr and J. C. Sisson) (15—9, 15—7, 6—15, 15—11, 18—15).

TO-DAY'S MATCHES

11 a.m.—HAILEYBURY (E. N. Evans and E. W. Bullmore) v. HARROW (J. M. Stow and E. G. Williams).

12 noon.—WELLINGTON (C. J. Malim and G. S. May) v. RADLEY (P. J. Van der Gucht and W. H. Vestey).

2 p.m.—ETON (R. Grant and J. de P. Whitaker) v. CHARTERHOUSE (G. B. Eccles and P. C. Samuelson).

2 p.m.—MARLBOROUGH (P. M. Nelson and D. S. L. Crimp) v. MALVERN (W. H. L. Lister and E. H. Moss).

OPEN CHAMPIONSHIP

A match for the Open Rackets Championship, the second of its kind, will be played at Queen's Club, London, on April 29 and May 3, when J. C. F. Simpson, who won the Amateur Championship in 1926 and 1928, will meet Charles Read, the Professional Champion since 1925. Last year Simpson won.

SCHOOL SPORTS

ST. ALBANS SCHOOL

The following were the results in the open events at St. Albans School sports:—

100 YARDS.—J. W. Betts, 1; A. J. Goetzee, 2; A. W. Saddington, 3. Time, 11sec.

QUARTER-MILE.—A. W. Saddington, 1; J. W. Betts, 2; E. C. Sharp, 3. Time, 56 5sec.

MILE.—F. COX, 1; G. R. Walker, 2; H. C. Pereira, 3. Time, 5min. 5sec. (school record).

120 YARDS HURDLES.—A. J. Goetzee, 1; J. W. Betts, 2; R. C. Adams, 3.

HIGH JUMP.—J. W. Betts (5ft.), 1; J. R. Clevely, 2. LONG JUMP.—J. W. Betts (19ft. 7½in.), 1; A. J. Goetzee, 2 (school record).

THROWING THE CRICKET BALL.—C. G. V. Cornish (78 yards), 1.

VICTOR LUDORUM.—J. W. Betts.

WIMBLEDON COLLEGE

The results in the open events at Wimbledon College sports were:—

100 YARDS.—L. G. Hughes, 1; J. B. Molony, 2; J. J. Pearson, 3. Time, 11sec.

220 YARDS.—J. J. Pearson, 1; L. G. Hughes, 2; H. M. Levey, 3. Time, 27 1-5sec.

QUARTER MILE.—J. J. Pearson, 1; L. G. Hughes, 2; B. G. Hayes, 3. Time, 56 3-5sec.

HALF MILE.—J. J. Pearson, 1; H. Fraser, 2; R. W. Vandon Bosch, 3. Time, 2min. 27 2-5sec.

MILE.—J. J. Pearson, 1; H. Fraser, 2; G. Allen, 3. Time, 5min. 28 2-5sec.

120 YARDS HURDLES.—L. G. Hughes, 1; J. de Wolf, 2; C. Davis, 3. Time, 19 2-5sec.

HIGH JUMP.—M. J. Wadia, 4ft. 11½in., 1; J. B. Molony, 2.

LONG JUMP.—M. J. Wadia, 17ft. 7in., 1; L. G. Hughes, 2.

HOUSE RELAY.—Upper School, Fisher, 1; Campion, 2; More, 3.

HOUSE LOW HURDLES RELAY.—Fisher, 1; More, 2; Campion, 3.

MILE WALK.—R. W. Vanden Bosch, 1; A. Downes, 2; P. Crane, 3. Time, 8min. 24 3-5sec. (School record.)

CLASS CUP.—Lower Rudiments.

HOUSE POINTS.—Fisher, 607; More, 315; Campion, 277.

COCK-HOUSE CUP FOR THE TERM.—Campion.

VICTOR LUDORUM.—J. J. Pearson.

CENTENARY SPORTS AT ATHENS

ATHENS, April 14.—Glorious weather favoured the first day of the sports meeting yesterday in which British and French, as well as Greek athletes, are participating. The sports, which are a part of the festivities in connexion with the celebration of the centenary of Greek Independence, were attended by some 35,000 people.

The results of the first day's events were:—

100 METRES.—Frankoudi (Greece), 11 1-5sec.; 1; Parrain (France), 2; Andrews (Great Britain), 3.

HOP, STEP, AND JUMP.—Papanikolsou 13.62 metres, 1.

JAVELIN.—Zacharapolous (Greece), 61.10 metres.

800 METRES.—Sera Martin (France), 1min. 58 4-5sec., 1; Gutteridge (Great Britain), 2; Tatham (Great Britain), 3.

POLE VAULT.—Carvayanis (Greece), 3.65 metres, 1; Andropoulos (Greece), 3.55 metres, 2; Crepin (France), 3.

PUTTING THE WEIGHT.—Noel (France), 14.23 metres.

400 METRES HURDLES.—Tisdall (Great Britain), 58sec., 1; Mitropoulos (Greece), 56 2-5sec., 2.

5,000 METRES.—Pumphrey (Great Britain), 16min. 17sec., 1; Tsacalas (Greece), 16min. 46sec., 2.

400 METRES RELAY.—GREAT BRITAIN, 45 2-5sec., 2; GREECE, 47 1-5sec., 3.

—Reuter.

TO-DAY'S FOOTBALL MATCHES

ASSOCIATION

SCOTTISH LEAGUE

GLASGOW.—Celtic v. Hamilton Academicals (6.0).

RUGBY LEAGUE

ROCHDALE.—Rochdale Hornets v. Barrow (6.0).

RUGBY FOOTBALL

FRANCE v. WALES

PARIS, April 14.—For their match with Wales here on April 21 France will make only one change from the team that defeated Ireland earlier in the season, Bousquet replacing Duhau among the forwards.

The team will be:—

L. Pequemal (Tarbes), back; Taillouton (Stade Palois), P. Gerald (Racing Club de France), J. Baillette (U.S. Quillan), and L. Samatan (U.S. Aznaio), three-quarter backs; C. Magnanou (A. Bayonnaise) and A. A. Ritteroni, half-backs; A. Blouses (Stade Toulousain), J. Gallia (U.S. Quillan), A. Ribere (U.S. Quillan), R. Maserus (Stade Français), A. Camel (Toulouse O.E.C.), and J. Choy (R.C. Narbonnais), forwards.

Reserves.—R. Houdet (Stade Français), Barbazange (Biarritz), Daudignon (Stade Français), and A. Bigot (U.S. Quillan).—*Reuter.*

RUGBY CLUB RECORDS

(Up to and including April 12)

	P.	W.	D.	L.	Pts. For	Pts. Agst.
Aberavon	34	17	2	15	314	243
Abertillery	34	23	0	8	333	129
Alliance	28	25	0	3	488	129
Artists' Rifles	18	6	2	10	129	217
Aston Old Edwardians	26	15	4	7	292	258
Balfour Williamson	28	21	0	7	392	194
Bank of England	17	10	0	7	249	119
Barclays Bank	24	14	2	8	241	206
Barnet	24	4	2	18	155	327
Barnstaple	23	13	1	9	334	210
Bath	35	26	0	9	546	206
Beckenham	33	18	3	12	353	212
Bedford	28	15	3	8	291	168
Berkshire Wanderers	32	15	3	14	410	229
Birkenhead Park	27	13	3	11	259	205
Blackheath	25	17	1	7	462	234
Blandford	38	22	3	13	472	373
Bradford	25	16	1	8	271	118
Bridgend	31	21	1	9	276	396
Bridgwater	30	23	2	5	375	212
Brighton	32	17	6	9	405	260
Bristol	26	21	1	4	370	266
British Celanese	30	24	2	4	450	191
B.T.H. London	29	20	2	7	421	239
Broughton Park	25	22	0	3	519	205
Burton	30	10	4	16	454	64
Camborne	30	14	1	15	382	310
Cambridge University	26	17	1	8	387	188
Canterbury	30	9	2	19	183	390
Cardiff	65	51	8	26	1,020	270
Catford Bridge	32	16	5	11	284	242
Cattyines	24	6	5	13	108	260
Charlton Park	25	8	4	13	250	233
Chartered Bank	30	16	2	12	400	140
Cheltenham	34	28	2	4	510	152
Chiltern	27	17	2	8	315	163
Chingford	24	15	2	7	290	140
Cirencester	30	9	2	19	180	308
Civil Service	27	17	2	8	530	206
Clifton	24	15	1	8	218	157
Colchester	30	9	2	19	180	308
Coventry	31	28	1	2	590	151
Crewe and Nantwich	27	27	1	9	545	228
Cross Keys	26	12	2	12	260	151
Cuaco	33	11	4	18	220	282
Devonport Services	22	8	1	13	179	260
Durham City	36	14	4	21	318	260
Ealing	28	18	0	10	389	213
Esher	24	11	2	11	297	365
Exeter	27	11	1	15	150	290
Exiles	33	18	4	11	390	242
Finchley	24	14	2	8	237	270
Fylde	25	6	3	16	178	264
Furness Houlder and Prince	34	15	4	15	440	390
Gateshead Fell	23	14	4	5	396	164
Gloucester	30	18	1	11	241	193
Gosforth Nomads	37	27	5	11	362	244
Great Western Railway	28	17	1	20	220	329
Guildford	21	16	2	3	193	60
Guy's Hospital	22	15	2	5	270	115
Halifax	27	11	1	15	309	311
Harlequins	32	29	1	2	769	222
Harpenden	26	16	2	8	255	206
Harrogate O.B.	19	12	1	6	217	179
Harrow	30	13	5	12	270	247
Hartlepool Rovers	33	24	2	7	434	183
H.A.C.	31	14	1	16	415	348
Hong-kong Bank	21	5	2	14	150	335
Huddersfield O.B.	25	8	1	16	228	285
Hull and East Riding	31	17	3	11	335	385
Ilford Wanderers	25	11	2	12	160	243
Ilkley	24	13	2	9	212	151
King's College Hospital	33	14	4	15	253	274
K.C.S. Old Boys	28	17	0	11	476	312
Kingston	23	16	0	7	350	179
Law Society	27	11	3	13	247	292
Leicester	23	12	0	11	261	227
Lensbury	36	23	3	10	485	249
Leytonstone	25	16	1	8	260	149
Liverpool	25	16	1	8	260	149
Llanelly	36	10	3	10	239	260
Lloyds Bank	34	21	2	11	314	224
L.C.C.	27	14	3	10	301	213
London Hospital	21	13	2	6	255	165
London Irish	36	12	0	14	226	178
London Rifle Brigade	24	11	1	11	179	229
London Scottish	20	4	3	13	179	229
London Welsh	28	11	0	15	271	179
Lydney	29	19	2	8	368	224
Maidstone	31	21	1	9	292	144
Manchester	25	9	4	12	140	288
Metropolitan Police	30	19	3	8	380	167
Midland Bank	23	19	0	4	385	167
Military College of Science	29	15	3	11	291	187
Moseley	32	18	2	12	409	187
National Bank of India	32	9	4	19	217	313
National Provincial Bank	18	13	1	4	365	125
Neath	23	17	1	5	338	156
New Brighton	36	25	2	9	520	173
Newbury	25	9	1	15	231	369
Newport	29	21	1	7	462	234
Northampton	41	26	3	12	582	373
North Durham	35	20	3	12	378	220
Northern	29	20	0	9	441	195
Northern Assurance	23	17	1	5	375	266
Nottingham	36	25	2	9	575	206
Nuneaton	27	17	4	6	308	100
Old Alleynians	30	7	3	11	458	250
Old Allerton	22	7	4	11	137	338
Old Bancroftians	26	8	2	16	220	330
Old Berkhamstedians	19	17	0	2	379	65
Old Blues	24	13	2	9	236	189
Old Brightonians	31	12	1	18	285	368
Old Brockleians	26	10	2	14	284	269
Old Cranleighans	21	9	3	9	178	165
Old Croydonians	25	12	0	13	342	345
Old Cryptians	24	12	3	8	291	174
Old Dartfordians	19	12	1	6	318	189
Old Dunstonians	24	19	1	4	411	111
Old Edwardians	25	5	2	18	191	391
Old Elthamians	30	7	4	19	130	321
Old Emanuel	31	14	1	16	245	185
Old Fullerians	23	9	1	11	216	255
Old Haberdashers	20	14	0	6	406	112
Old Halleyburians	21	7	1	13	227	359
Old Johnians	24	11	1	12	264	334
Old Leysians	32	11	0	11	210	220
Old Merchant Taylors	29	16	2	11	326	348
Old Mid-Whitgiftians	27	13	1	13	297	365
Old Millhillians	32	15	2	15	390	150
Old Nottinghamians	28	21	0	7	388	293
Old Paulines	32	16	2	12	289	168
Old Queenians	30	16	2	12	302	278
Old Reptonians	21	12	0	9	284	162
Old Ruthlishans	24	14	2	8	191	152
Old Stortfordians	21	9	2	10	261	198
Old Westcliffians	29	6	1	13	156	291
Old Whitgiftians	25	14	4	7	377	167
Old Wimbledonians	26	14	0	12	353	288
Orpington	24	13	1	10	348	141
Osterley	27	18	1	8	306	136
Otley	36	13	7	16	167	167
Oxford Exiles	36	12	1	23	329	293
Oxford University	28	12	4	12	228	287
Park House	26	16	0	10	298	220
Penarth	27	19	1	7	314	148
Penryn	32	25	2	5	252	303
Plymouth Albion	28	17	0	11	297	234
Pontypool	32	22	2	8	361	185
Port of London Authority	40	29	1	10	332	171
Preston Grasshoppers	23	14	1	8	216	140
Redruth	28	20	3	5	217	235
Richmond	35	29	2	4	619	134
Rosslyn Park	28	8	2	18	198	301
R.N.C., Greenwich	28	16	0	12	349	258
Royal School of Mines	37	11	4	22	497	670
Rugby	25	24	1	0	736	36
St. Bart.'s Hospital	36	28	0	8	579	179
St. Mary's Hospital	30	15	1	13	298	284
Saracens	26	8	4	14	212	285
Seghill	24	10	2	12	150	146
Sidcup	23	21	2	0	422	76
Southend	27	18	2	7	498	291
Staines	24	8	1	15	210	233
Standard Bank of S.A.	24	15	2	7	220	174
Standard Telephones	18	6	0	12	126	216
Stratford-on-Avon	22	13	0	9	283	222
Streatham	30	21	0	9	342	211
Stroud	29	9	1	19	212	357
Sun of Canada	32	9	6	17	179	304
Sutton	30	25	2	3	633	93
Swansea	27	10	1	16	265	297
Taunton	27	27	3	7	528	195
Thames Valley	34	15	3	16	297	280
"The Times"	25	12	2	11	181	198
Toc H.	17	8	0	9	133	186
Tonbridge	24	17	0	7	348	132
Torquay	32	9	3	13	240	274
Trojans	37	32	0	5	543	211
Tunbridge Wells	23	14	1	8	224	207
Twickenham	22	11	3	8	300	182
Tyldesley	30	6	3	21	175	406
U.C.S. Old Boys	32	20	5	7	386	250
United Banks	28	8	1	19	260	363
United Services	6	5	0	1	130	46
Wakefield	32	17	0	15	379	310
Warlingham	32	12	2	18	277	222
Wasps	19	8	2	9	194	211
Waterloo	28	23	1	4	559	143
Wellingborough	27	16	1	10	365	288
Wellington	24	12	1	11	189	252
Wembley	33	19	3	10	347	209
Westcombe Park	24	9	1	14	208	229
West Herts	26	8	1	17	204	352
Westminster Bank	32	12	0	20	220	184
Westminster Hospital	29	14	1	14	382	313
Weston-Super-Mare	19	11	1	7	219	152
Weymouth	35	26	1	14	420	249
Wimbledon	23	14	3	9	320	159
Windsor	25	18	3	4	319	94
Wolverhampton	19	9	1	9	163	158
Woodford	28	12	2	14	193	173
Worcester	28	19	1	8	338	159
Workington	29	23	1	5	472	106
Worthing	27	17	4	10	243	281
	24	17	1	6	377	185

FOOTBALL RESULTS

RUGBY UNION

	Pts.		Pts.
GLOUCESTER	21	*CAMBORNE	0
*PONTYPOOL	0	CROSS KEYS	6
RUGBY	12	*COVENTRY	0

RUGBY LEAGUE

*ST. HELENS	23	WARRINGTON	15
SALFORD	15	*KENSINGTON ROVERS	0
*WIDNES	0	SWINTON	8
*RUNSLET	40	FEATHERSTONE	12

ASSOCIATION

LEAGUE.—FIRST DIVISION

	Goals		Goal.
*MANCHESTER UNITED	2	SHEFFIELD WEDNESDAY	2

SECOND DIVISION

*WOLVERHAMPTON WANDERERS	4	CARDIFF CITY	0

THIRD DIVISION (SOUTHERN)

*MERTHYR TOWN	2	COVENTRY CITY	2

IRISH LEAGUE

ST. ALBANS CITY	3	*LONDON CALEDONIANS	0
WIMBLEDON	3	*CLAPTON	1
KINGSTONIAN	3	*ILFORD	1

*Home team.

SHAMROCK V.

LAUNCHING AT GOSPORT

The Shamrock V., the new challenger yacht, built under orders of Sir Thomas Lipton to contend for the America's Cup off Newport, Rhode Island, against an American defender yacht, in September, was launched at Messrs. Camper and Nicholson's yard, Gosport, yesterday afternoon.

The sun was shining brightly when the ceremony was performed, and there was a fresh but warm breeze blowing across the bay. The town was gaily decorated with flags and bunting for the occasion. Everybody was out of doors to do honour to the event, and many people had come over from Portsmouth and other places far and near to see the new yacht take the water. She looked a graceful ship as she stood under cover in the yards propped up and ready for launching. She is wholly green with a white strip at the water line. At 12.45, when the guests had assembled, there was the first hammering away of the props, and the steady, measured beats resounded loudly through the shed. Lady Shaftesbury, who had performed a similar ceremony for Shamrock IV., christened the vessel Shamrock V., breaking a bottle of champagne on the bows as she named her and then, when vast stores of wood had been removed from underneath the hull, the workmen set to to give her a start down the slip into the water. The yacht stood in a cradle, in which she was launched, and at first it proved to be a difficult matter to give her a start. All the efforts of the workmen, aided by the vocal encouragement of the others, were of little avail to make her stir. Then at last she started slowly and, gaining speed rapidly as she went on, she swept gracefully into the water amid ringing cheers. Later in the afternoon she was towed out into the middle of the bay, where she stood amid other yachts and near Sir Thomas Lipton's new steam yacht Erin, formerly the Albion, which will accompany her across the Atlantic in July when she sets out to try to bring back the cup which has been in the keeping of the New York Yacht Club for nearly 80 years.

A luncheon was given subsequently by Messrs. Camper and Nicholson in the Gosport Town Hall. When the health of the King had been drunk, and pleasure had been expressed that his Majesty's yacht Britannia would race the new Shamrock this summer, SIR PHILIP HUNLOKE proposed the health of Sir Thomas Lipton. He said he had first met Sir Thomas Lipton when the first Shamrock was built, and there was no one against whom he liked to race more. No one had done more for yachting. Shamrock IV. had been a wonderful boat. Shamrock V., which they had just seen launched, was a beautiful ship and beautifully built. He felt that Sir Thomas Lipton would have an excellent chance with her of completing his yachting career by winning back the cup from America.

SIR THOMAS LIPTON, in reply, said that Shamrock IV. had won two races, the first time a challenger had been so successful. He hoped that Shamrock V. would win four. He had always found the Americans to be good sportsmen and he had no fault to find with them whatever others might say, but he would like to bring back "that auld mug" that had been away from its home for 80 years. When any one had been from home that length of time, it was high time for him to come back.

COLONEL R. G. SHARMAN-CRAWFORD, vice-commodore of the Royal Ulster Yacht Club, under whose auspices the Shamrock will sail, proposed the toast of Shamrock V. and told of his experiences with the other Shamrocks. COLONEL DUNCAN F. D. NEILL, in reply, said that the launching had been auspicious, for they had got ahead of the Americans in one thing at least, and Shamrock V. was launched a few hours before any of the boats being built to defend the cup against her. He said they were probably at a disadvantage in having to beat the best boat of four; yet he was sure they would get a fair deal from the American yachtsmen, who were true sportsmen. Might the best boat win. He then proposed the health of the designer of Shamrock V., Mr. CHARLES E. NICHOLSON, who, in reply, said that he had turned over the yacht to Colonel Neill and Captain Heard, the skipper, and he would have to wait five months to know if it would be a success. He told the gathering that there was a hole in the bottom of the cup, a fitting thing for a dry country.

Among those present were:—

Lord and Lady Shaftesbury, Sir Thomas Lipton, Major Sir Philip Hunloke, Mr. Charles E. Nicholson, Sir Charltres Biron, Sir Fisher, Sir W. Dilke, Mr. John Ashley, Sir William F. Dupree, Mr. Norman Clark Neill, Colonel Duncan F. D. Neill, Lady Allington, Colonel R. Stoner Stanley, Mr. Michael Berry, Colonel R. G. Sharman-Crawford, Mr. J. S. Highfield, Wing Commander Nicholson, Admiral Donaldson, and Mr. R. E. Workman.

Full details of Shamrock V. were published in *The Times* on March 22, and pictures of the launching ceremony will be found on page 20.

FUNERAL OF CAPTAIN SYCAMORE

Many people attended the funeral yesterday of Captain Edward Sycamore, formerly captain of Shamrock IV., who was buried in Brightlingsea Parish Churchyard. Among those who were represented were Sir Thomas Lipton, Sir Herbert Samuelson, and Captain J. C. Gerrard Leigh. Wreaths were sent by Sir Thomas Lipton, Rear-Admiral Martin Dunbar Naesmith, V.C., Sir Walter and Lady Preston, Colonel Duncan Neill, the Royal Cinque Ports Yacht Club, the Colne Yacht Club, the crew of Shamrock IV., and the directors and staff of Messrs. Camper and Nicholson.

ICE HOCKEY

JUNIOR LEAGUE FINAL

Princes II. beat the Casuals by five goals to one at the Ice Club, Grosvenor-road, last night in the final tie for the Cup presented by P. Vassar-Hunter, the secretary of the British Ice Hockey Association.

The Casuals were unfortunate in having to call upon a reserve goalkeeper at the last moment, and, as A. H. Ramsay was unable to play in the attack, they had no reserves to fall back upon. Princes II., however, were distinctly the better side, having played together more often, and this was apparent throughout the game, as they combined well and their defence placed themselves much better. Both sides made the mistake of not shooting often enough, but the Casuals were much the worst offenders in this respect, for they had many good opportunities of shooting at medium range.

The game was fast and interesting, and the form on both sides was on the whole distinctly good. G. H. Fishenden and M. Levy were good for the winners in attack, and R. Lullin in goal made several good saves. On the Casuals' side B. Hunter and E. J. Ramus were the best, and had the attack shown more combination they might have scored two or three times, as they had nearly as much of the play as Prince's. At the end of the first period Prince's led by three goals to one, Job and Fishenden (two) scoring for them, while Ramus got the Casuals' point. Both the second and third periods were level, with Prince's showing the better finish, and they were also more accurate in their checking. Levy scored a goal in each of these periods, his last one being a particularly good shot.

The teams were:—

PRINCE'S II.—R. Lullin, goal; E. H. Thompson and R. N. Hawes, defence; T. W. Job, G. H. Fishenden, M. Levy, P. Barrett, and P. V. Hunter, attack.

CASUALS.—R. W. Jack, goal; J. Brooks and R. Hunter, defence; R. N. Wilson, E. J. Ramus, and O. McLaren, attack.

BOXING AT THE N.S.C.

Alby Kestrell, the Welsh light-weight, who now is described as of London, easily beat J. Brown, of Liverpool, on points, in the ring of the N.S.C. at the Stadium Club last night.

The contest remained open for one of the 12 rounds. After that it became merely a question whether Kestrell would force the fighting seriously and win by means of one of his three favourite blows, a very fast left hook, moving upwards to the jaw, a stiff right to the body, or an occasional right swing to the head. Kestrell, however, remained true to the worst traditions of the modern leisurely style of British boxing, and contented himself with wearing down instead of outfighting an obviously inferior opponent. For this reason his victory meant little or nothing so far as an estimation of his worth against an approximate equal was concerned. A much more attractive fight, if not particularly scientific, was that between two well-built men described as welter-weights, Jack Forster, of Norwich, and Mike Smith, of Hammersmith. Here there was no beating about the bush, but the will to fight and win all the time. Smith could hardly be blamed for throwing in his hand in the fifth round, for by that time he had taken innumerable counts and discovered that none of his own punches had any appreciable effect upon the man from Norwich.

RIFLE BRIGADE CLUB G.S.

The annual meeting of the Rifle Brigade Club Golfing Society will be held at Littlestone on May 24 and 25. Entries must be received by Major H. G. Parkyn, at Bargate House, Camberley, not later than May 17.

GOLF

ARMY SOCIETY AT ALWOODLEY

An Army Society team collected by Major A. G. Barry visited Alwoodley at the week-end, where they met with a sound beating by 11 matches to three on the two days, the remaining two matches ending all even.

On this occasion the usual Army Society custom of playing Foursomes was varied, and since in Leeds everybody works hard the whole week, four-ball matches were the order of the two days. The Society were glad of the change, because it gave them four chances of hitting, each man his own ball, round a really fine course. And Alwoodley is that in every sense of the word. It runs over a healthy upland nearly 500ft. high, on which there is always a wind to contend with and overcome. There are two kinds of good golf courses—those that are testers and nothing else, and those—how rare—that are spell-binders as well. Alwoodley is certainly of the latter. Now that two holes, the 10th and 11th, have been altered, there are no dull holes. All 18 are excellent, but each has a subtle flavour of its own. It is perhaps the greens that give the final touch to this course; they are so beaut

Parliament

THE BUDGET

MR. SNOWDEN'S STATEMENT

DIRECT TAXATION

HOUSE OF COMMONS

MONDAY, APRIL 14

The SPEAKER took the Chair at a quarter to 3 o'clock.

Members were present in unusually large numbers in anticipation of the Budget statement. The Peers' Gallery, too, was filled, as it is only on big occasions, and there was not a vacant seat in those galleries set apart for strangers. General cheers greeted Mr. Snowden when he entered the Chamber just after half-past 3.

THE SIMON REPORT

Mr. FREEMAN (Brecon and Radnor, L.) asked the Secretary for India whether he could state the date when the Simon Commission Report would be published.

Mr. BENN (Aberdeen, N.) replied that he had consulted the Chairman of the Statutory Commission and was now able to say that the Statutory Commission's Report would be issued in two volumes, with an interval between the publication of the first and the second. Almost the whole of the first volume was in the printer's hands. The second volume was not so far advanced. He hoped to be able to make a more definite announcement as to dates of publication when the House resumed after Easter. No time was being wasted in the completion of a very heavy task.

MR. GANDHI'S CAMPAIGN

In reply to CAPTAIN P. MACDONALD (Isle of Wight, U.) and Mr. WARDLAW-MILNE (Kidderminster, U.), Mr. BENN said that the movement initiated by Mr. Gandhi had developed generally along the lines which were anticipated. Broadly speaking, it might be said that the defiance of the salt law had in itself not caused much trouble. Its real significance lay in the attempt to use it as a means of rousing public sentiment to a dangerous pitch, and in one or two places the public demonstrations had, he regretted to say, resulted in clashes with the police. It was too early yet to give an appreciation of the effects of this campaign, but he had every confidence that the steps taken by the Government of India would be adequate to deal with the situation as it might develop.

ANGLO-RUSSIAN TRADE NEGOTIATIONS

Mr. DALTON, Under-Secretary for Foreign Affairs (Durham, Bishop Auckland), answering questions by SIR K. WOOD (Woolwich, W., U.) and SIR W. DAVISON (Kensington, S., U.) with regard to the position of the negotiations for an Anglo-Russian trade treaty, said:—Negotiations have been proceeding for the purpose of concluding a temporary commercial agreement to serve as a *modus vivendi* pending the conclusion of a full treaty. Although certain points remain to be settled, agreement has been reached on the main features of this temporary instrument. It will provide generally for the reciprocal grant of most-favoured-nation treatment in respect of trade, and of national treatment, subject to certain exceptions, in respect of shipping. It will also accord to the Soviet Government the right to establish in London a trade delegation consisting of the Trade Representative of the Union of Soviet Socialist Republics, and his two deputies, forming part of the Soviet Embassy. The head of this delegation and the two deputies will consequently receive diplomatic privileges. Immunity will also attach to specified offices occupied by the delegation and used exclusively for commercial purposes. The diplomatic privileges accorded by the agreement will not, however, be claimed in connexion with any proceedings before the courts in respect of commercial transactions entered into by the delegation in this country.

It is hoped to bring this temporary agreement, which will be subject to denunciation at six months' notice, and only valid pending the conclusion of a full Treaty of Commerce and Navigation, into operation at an early date.

Replying to SIR K. WOOD, Mr. DALTON said the agreement would be issued as a White Paper at an early date. One or two points were still outstanding.

THE ANGLICAN CHURCH AT MOSCOW

CAPTAIN MARGESSON (Rugby, U.) asked the Secretary of State for Foreign Affairs whether he was in a position to say whether the Anglican church in Moscow was now available if wanted for religious worship.

Mr. DALTON.—Yes, Sir. My right hon. friend has ascertained that if at any time the Anglican church were required for religious worship there is no reason why arrangements should not be made for it to be so used.

PASSPORTS IN 1929

Mr. DALTON informed CAPTAIN CROOKSHANK (Gainsborough, U.) that 182,423 passports were issued in London during the year ended December 31, 1929. The total amount of fees collected during this period by the London Passport Office in respect of all services rendered was £91,240.

HAIG MEMORIAL STATUE

Mr. LANSBURY, First Commissioner of Works (Bow and Bromley), informed Mr. D. G. SOMERVILLE (Willesden, E., U.) that there had been no further expenditure on the Haig memorial statue since he gave his reply on the subject on November 21 last, when the expenditure was £450, but an instalment of £100 was about to be paid to the sculptor in respect of the sum of £500 which it was agreed should be paid for the new and larger model. It was not possible to give any date for the erection of the statue, but the work on the new model was expected to take at least six months from the present date.

HADRIAN'S WALL

OFFICE OF WORKS ATTITUDE

SIR K. WOOD (Woolwich, W., U.) asked the First Commissioner of Works whether his attention had been called to the intention of a private company to carry out extensive quarrying operations at Hadrian's Wall; and whether it was his intention to take any action in the matter; and CAPTAIN BENNETT (Cardiff, Central, Lab.) asked whether, in view of the fact that the proposed quarries in the vicinity of Housesteads (Borcovicus) would actually lie within the boundaries of the Roman fortifications, between the wall and the lines of the vallum, steps could be taken to preserve intact this section of the greatest monument of Roman Britain.

Mr. LANSBURY.—I can only say at the moment that my Department is giving anxious consideration to this matter.

Mr. A. M. SAMUEL (Farnham, U.) asked how it arose that the First Commissioner of Works or his Department did not at the outset forbid this outrage against a national treasure. Mr. LANSBURY.—Simply because the First Commissioner is not endowed with the powers of Mussolini. Mr. SAMUEL asked whether Mr. Lansbury would administer a rebuke to the local authorities of Northumberland and impress upon them the value of this historic monument.

SIR N. GRATTAN-DOYLE (Newcastle-upon-Tyne, N., U.) asked whether Mr. Lansbury was aware of the spontaneous outburst of indignation which had taken place in every part of the country, especially in Northumberland, against this outrage. Mr. LANSBURY replied that he was aware of the indignation that had been aroused. He thought the House would be well advised to let the matter be investigated and the whole of the facts considered, and, meanwhile, to suspend judgment.

CAPTAIN BENNETT asked whether the whole system of these fortifications—the walls, the intervening spaces, the mile-posts, and the vallum—could be scheduled at once as ancient monuments. Mr. LANSBURY was understood to say that all that had been suggested had been done. CAPTAIN BENNETT asked whether the vallum had been scheduled as an ancient monument or only the wall. Mr. LANSBURY replied that that was one of the matters now being considered.

NAVAL CONFERENCE

QUESTIONS TO THE PRIME MINISTER

Mr. MACDONALD, Prime Minister (Seaham), replying to COMMANDER SOUTHBY (Epsom, U.), who asked whether he would undertake to ask the assent of the House before concluding any Three-Power agreement as a result of the Naval Conference, said he had nothing to add to the statement which he made in the House on Thursday last.

COMMANDER SOUTHBY asked why the Prime Minister had departed from the purpose which he set forth in his broadcast message to the United States, to conclude an agreement between five Powers and not between three and four. Mr. MACDONALD.—No. My statement was that I would do everything in my power to get a Five-Power agreement, and I have done that.

Mr. D. G. SOMERVILLE (Willesden, E., U.) asked the Prime Minister whether the White Paper promised in connexion with the Naval Conference would contain the points of view of France and Italy with respect to the reduction of naval strength.

Mr. MACDONALD.—The White Paper will set out only the agreements which concern us.

REAR-ADMIRAL BRAMSH (Lewes, U.) asked when the members of the House were likely to receive the White Paper. Mr. MACDONALD said he hoped to have the first draft reviewed that day, but a day or two would elapse before it would be published.

THE CHANNEL TUNNEL

Mr. MILLS (Dartford, Lab.) asked the Prime Minister if any decision had yet been reached to proceed with the construction of a tunnel between England and France; whether this would be a dual rail and road tunnel; and whether a direct East Coast road and rail route had been considered so as to obviate or relieve the congestion of London road and rail traffic.

Mr. MACDONALD.—As regards the first part of the question, the matter is still before the authorities concerned and, though there will be no unnecessary delay, time must be given for a very thorough final consideration of a project of such importance; the other parts do not, therefore, at the moment arise.

FINANCIAL ADJUSTMENTS

Mr. ALLEN (Belfast, W., U.) asked the Prime Minister whether he proposed to introduce legislation which would so adjust financial and fiscal conditions in this country as to give workers, particularly in the agricultural and textile industries, the opportunity of having their products sold at an economic level.

Mr. MACDONALD.—No legislation has yet been discovered by the wit of man to secure this at any given time, and under any conditions. (Laughter.)

WIRELESS RECEIVING LICENCES

Mr. LEES-SMITH, Postmaster-General (Keighley), answering CAPTAIN A. HUDSON (Hackney, N., U.), said the number of wireless receiving licences in force on March 31, 1930, was approximately 3,093,000. There were no statistics available showing how many licensees used portable receiving sets.

TRANSATLANTIC TELEPHONE CABLE

COLONEL HOWARD-BURY (Chelmsford, U.) asked the Postmaster-General whether the new Transatlantic telephone cable between this country and the United States was to be manufactured in this country or in Germany.

Mr. LEES-SMITH.—It is proposed to lay a telephone cable between Great Britain and the United States of America, to which H.M. Government will contribute a half-share conditionally upon the cable, when laid, proving satisfactory. The project is still in the experimental stage, and no order can be placed for some months to come; but the present intention is to invite competitive tenders.

THE BUDGET

MR. SNOWDEN'S FINANCIAL REVIEW

The House went into Committee of Ways and Means, Mr. R. YOUNG, Chairman of Committees (Newton, Lab.), in the Chair.

Mr. SNOWDEN, Chancellor of the Exchequer (Colne Valley), who was at once called by the CHAIRMAN, was received with loud Ministerial cheers on rising. He said:—The House of Commons and the country are already painfully aware of the main features of the financial problem with which I have been faced in framing the financial proposals of this Budget. The financial year ended on the 31st of last month closed with an actual deficit of £14,323,000, instead of an estimated surplus of £4,096,000. The revenue fell short of the estimate by £11,871,000, and expenditure exceeded the original estimate by £8,748,000. The result, therefore, is a failure by £18,619,000 to realize the expectations of last year's Budget.

The Committee may be interested to know how the particular items of revenue have responded to expectations. Under Customs and Excise there were large deficits—on spirits of more than £1,400,000, and on the beer duty of over £1,800,000. Other heads of Customs and Excise revenue which failed to reach expectations were oil, over £700,000 short, sugar nearly £1,600,000 short. On the other hand tobacco continued its good Budget record of recent years and yielded a surplus of £2,800,000. This, I understand, is the result in a large measure of the social and economic equality of the sexes. (Laughter.) The entertainments duty showed a surplus over estimate of nearly £500,000, which may be indicative of the "boom" in talking films. This increase in the yield of the entertainment duty is interesting. It opens up a field of investigation for the social reformer. It may be due to the diversion of expenditure from the public-house or it may be that notwithstanding the wide prevalence of unemployment the aggregate spending power of the masses has not fallen off. Customs and Excise revenue on the whole was short by £3,012,000. Inland Revenue showed a much larger deficiency—namely, £9,614,000.

The income-tax yield of £237,500,000 was £2,000,000 below the estimate, but it shows an advance on the yield of previous years, if various changes made in the scope of the charge of the tax are taken into account. So far, therefore, as the income-tax may be taken as a barometer of national prosperity, we are entitled at least to say that industry as a whole continues to hold its ground. The surtax yield was slightly better than the previous year, but has failed to show the expansion which was expected, and is £1,500,000 below the estimate. The Budget expectations with regard to the stamp duties were sadly disappointed. The stamp duties had been estimated to yield £31,000,000, or £1,000,000 in excess of the boom year of 1928. With the decline in Stock Exchange transactions the receipts from these duties fell short of the estimate by the large sum of £5,330,000. Death duties failed by £1,230,000 to realize the high figure of £81,000,000 at which they had been estimated, but there was a surplus of £550,000 in collection of arrears of excess profits duty and corporation profits tax. By comparison with the large deficiency in Customs and Inland Revenue, non-tax revenue may be regarded as having done quite well. It yielded £79,500,000, against the forecast of £300,000 less. There were one or two disappointments under certain heads of miscellaneous revenue, but these were made good by a surplus of receipts from sundry loans. The net receipt of the Post Office was £9,200,000, or £300,000 in excess of the estimate.

I now turn to the expenditure of last year. The debt charge was £355,000,000, and that sum was duly paid out of the National Exchequer. I propose to refer to this item in more detail a little later. Consolidated Fund services other than debt charge show a saving of £1,700,000, due mainly to the reduction of payments to the Local Taxation Account. In the case of Supply services, the original estimates amounted to £363,084,000. During the course of the year Supplementary Estimates were presented to an amount of £12,333,000, raising the total to £375,397,000. The sum actually issued was £3,837,000 below the total estimates, but £8,496,000 in excess of the original estimates in the Budget.

The main Supplementary Estimates were required in connexion with the Ministry of Labour—namely, £7,650,000; the beet sugar subsidy, £1,250,000; the fighting Services, £1,320,000; Dominion services, £752,000. Other services spread over a number of votes accounted altogether for £1,400,000. The savings were similarly spread over many votes and do not require separate mention. Taking together Consolidated Fund and Supply services, expenditure exceeded the total estimate by £6,748,000 or about £1,000,000 less than the amount of the Ministry of Labour Supplementary Estimates. On previous occasions I have indicated in this House my view that had we on our arrival in office found the Unemployment Fund in a solvent condition, no Supplementary Estimate for the Ministry of Labour this year would have been required. The other Supplementary Estimates however were more than balanced by savings.

THE NATIONAL DEBT

I must refer in rather more detail to the position of the National Debt. The total dead weight debt on March 31 a year ago was £7,500,000,000. A year later, at the end of last month, it was £7,469,000,000, a reduction in the nominal debt of £31,000,000. Transactions during the year were very large, over £437,000,000 of debt being converted or redeemed against £406,000,000 of new debt created. In July last certain holders of 4½ per cent. Treasury Bonds, 1933-34, exercised their right of conversion into 4 per cent. Consols. But by far the most important operations of the year were the issue of 5 per cent. Conversion Loan in November and the 4½ per cent. Conversion Loan in February. There were various maturities of Treasury Bonds, which effected some reduction of the Floating Debt. The 4½ per cent. Conversion Loan operations fall only in part within the year I am now reviewing, as we have received by March 31 only the first instalment or 10 per cent. of the cash applications. As a result of these operations the Floating Debt has been reduced by £100,000,000, from £737,000,000 at the beginning of the year to £637,000,000 at the end of the year, and the latter figure is easily the lowest recorded since the War. As I have indicated, the full effect of the latest Conversion Loan, the 4½ per cent. Conversion Loan in February, has not yet shown itself in these figures.

THE SINKING FUND

Next under this head I propose to deal as simply and as clearly as I can with the question of the Sinking Fund. It will be remembered that by the Finance Act, 1923, provision was made for a Sinking Fund rising by short stages to a total of £50,000,000 a year. By the Finance Act of 1928 that system was superseded and provision was made for a fixed permanent debt charge of £355,000,000 to cover interest and redemption of debt. If the annual revision were at that level the whole debt it was calculated would be redeemed within 50 years. Various other changes were made at the same time. Previously several fairly substantial annual receipts such as the repayment by the Dominions of their War debts to this country had been used to reduce debt outside the Budget. Those receipts were under the Act of two years ago in future directed to be treated as revenue. Power was also given to the Treasury to borrow to meet the interest on the Savings Certificates, assuming that the Fixed Debt Charge proved insufficient for that purpose in any year after meeting the other claims upon it. I was of the opinion at the time that the arrangements actually made in 1923 represented during the initial stage of the new system a distinct slackening in the efforts which up to then had been made to redeem the debt. The experience of the last two years has confirmed this opinion. In its first year the Fixed Debt Charge, after meeting its specific obligations, provided a free balance for further debt redemption of £7,407,000, but that result was reached after including as a net revenue receipt capital assets taken from the Currency Note Account of £13,423,000. The difference between the capital sum put in at one end and the Free Sinking Fund at the other was just over £6,000,000, and that sum of £6,000,000 odd is the real deficiency on the working of the Fixed Debt Charge in the first year of its operation. In its second year—that is, the year just closed—the result was much the same. In the Budget statement the £355,000,000 was divided into these items: £304,600,000 available for interest and £50,400,000 for Sinking Fund. The specific Sinking Funds did not in fact require so much. Owing to the falling off in the amount of Victory Bonds presented in payment of death duties, the specific Sinking Funds required only £47,748,000, but the interest charge, which had been estimated as I said just now first at £304,000,000 odd, was £312,071,000, an excess of nearly £7,500,000, and the total expense of the debt was thus £359,819,000. The actual debt charge exceeded the provision by £4,819,000, and in accordance with the law Savings Certificate interest to that amount has been paid out of borrowed money.

CHANGE IN CONDITIONS

The Committee will therefore see that a Budget deficit of £14,323,000 is not quite the full story of last year; £14,500,000 was the sum by which the Budget failed to provide a total of £355,000,000 for debt services free of fresh borrowing. Even if the Budget had provided that sum it would have been insufficient to meet the actual debt charge by nearly £5,000,000. In these circumstances I have had to consider two questions, first whether I should make any permanent change in the Fixed Debt provision, and, secondly, how the Budget deficit of 1929 is to be dealt with. I could not avoid speaking somewhat critically of the Fixed Debt Charge in the year, although I recognize that my predecessor's expectations were a good deal stultified by the high cost of Treasury Bills. I could not persuade myself to leave the position at £355,000,000 if I thought there was a serious risk that it would for the third time fail to cover our debt obligations, but in that connexion we have seen a remarkable change of conditions in recent months which has been encouraged by our policy of reducing the Floating Debt, and consequently the number of Treasury Bills in the market. The cost of the Floating Debt was estimated in last year's Budget at £26,000,000 and it actually reached £28,750,000, after threatening at one time to go very much higher. It may be rash to assume confidently that we have entered into a period of cheap money, but the present position tends to encourage that hope, and it is a hope which is very widely held. We are at present selling Treasury Bills at 2½ per cent., but I am not estimating on such a low average during the whole year. I estimate the cost of the Floating Debt at £17,250,000—a reduction of £11,500,000 on last year. Therefore the allocation of the provision of the Fixed Debt Charge of £355,000,000 is as follows:—Interest and management, £264,350,000; Floating Debt, £17,250,000; specific Sinking Funds, £50,400,000; and Savings Certificate interest, £23,000,000. The sum I have named as available for Savings Certificates interest should, I am advised, meet the actual charge. If it does not it is rather in excess of the provision that actuarial science would require for the liability. In these circumstances I therefore feel justified in leaving the Fixed Debt Charge where it stands.

BUDGET DEFICITS

AN ALTERATION IN THE LAW

I come now to the second point, the Budget deficit of £14,500,000. Up to this moment that sum has of course been covered by fresh borrowing. Whether we rely on a Fixed Sinking Fund or a Fixed Debt Charge, there is one certain method by which all efforts to reduce debt can be rendered futile, and that is by leaving Budget deficits uncovered. There were Budget surpluses in 1927 and 1928, but these were diverted from debt redemption to another purpose. There is still this deficit of £14,500,000, which I have to meet somehow. I have measures in mind for dealing with it, but I can more conveniently explain them later. I may say, however, at once that it is my intention to propose to Parliament an alteration in the law bearing on Budget deficits in general. As things stand the Chancellor of the Exchequer of the day is under no legal obligation to propose to Parliament that a realized deficit shall be made good. I propose to alter that. I propose to include in the Finance Bill a clause providing that when a Budget deficit is realized a corresponding addition shall be made in the succeeding year to the provision of debt redemption unless Parliament otherwise decides. Thus, a Chancellor of the Exchequer, instead of being left to please himself in the matter, will need to lay his proposals before Parliament—(Ministerial cheers)—if he does not propose to cover the deficit in the ensuing year.

I now turn to the more exciting topic of the accounts of the current year. Hon. members have already before them in the Estimates the sums required for the Supply Services, which make a total of £417,909,000, leaving out the Post Office expenditure, which is now included as a self-balancing Service. In the Fighting Services there is a reduction of £2,521,000 compared with the original estimate of last year, the new total being £110,089,000. The Navy Estimates show a decrease of £4,126,000, due mainly to the reductions which the present Government have felt justified in making in the shipbuilding programme of 1928 and 1929. Those reductions have already been announced to the House. The Army Estimates show a decrease of £45,000 on the original estimate for last year, and of £905,000 on the original estimate plus the Supplementary Estimate. The Secretary of State for War has been able to secure these reductions notwithstanding the loss of his receipts in connexion with the Army of Occupation of the Rhine, and the inclusion, as has already been explained, in the original estimate this year for the first time of the extra cost of additional troops in China. The Air Estimates show an increase of £1,650,000 over the original estimate of last year, but the Committee will remember that a Supplementary Estimate of £760,000 was necessary in that year.

The reduction in the expenditure of the Fighting Services compared with three years ago is more than £7,000,000, but it is not so much as I would like to see. (Ministerial cheers.) We are all agreed that it is a deplorable thing that 12 years after the end of the War to end war we and the other Powers of the world should be spending so large a part of our resources upon the maintenance of huge armaments and in preparation for another possible war, especially when over 50 nations have solemnly renounced war as an instrument of national policy and have pledged themselves never to resort to war for the settling of international affairs except in national defence. So much for the Fighting Services Estimates.

THE CIVIL ESTIMATES

The total of the Civil Estimates is £295,886,000. This figure is not properly comparable with the total of the Civil Estimates for the previous year, by reason of the coming into full operation this year of the financial provisions of the Local Government Acts. The Civil Estimates total includes approximately £15,000,000 in respect of grants to local authorities which were formerly made through the Local Taxation Accounts, and the increase due to this item is set off by a corresponding reduction in the Consolidated Fund charges. The total of the Estimates also includes additional grants to local authorities under the derating scheme of approximately £15,000,000 over and above the amount provided in the Votes for 1929. Thus the effect of the Local Government Acts is to increase the Civil Estimates by £30,000,000, subject to a set-off of £15,000,000 on the Consolidated Fund charges. The figures relating to the derating scheme are extremely confusing, and I must ask the Committee to note that this sum of £30,000,000 is the increase in the cost of Civil Estimates in 1930 over 1929. In 1929 there was an expenditure of £15,560,000 on rating relief from October 1 and the accelerated rebates on railway freights. This year the expenditure on Civil Estimates is £30,000,000 more, but against that increase is to be set a saving of £15,000,000 on Consolidated Fund services.

If I have not made it perfectly clear, this will put the position in one sentence:—The real addition to the Exchequer this year is £15,000,000 on this account. Excluding the effect of the derating scheme, the Civil Estimates total is £27,000,000 higher than the Budget Estimate of 1929 and £16,000,000 higher than the final estimates of the current year, including the supplementary estimates. Of the £27,000,000 increase, £14,000,000 arises from the additional grants we have had to make to deal with the position of the unemployment insurance fund, and £5,000,000 is the additional contribution in respect of widows', orphans', and old age contributory pensions.

The other items which make up this increase, which are rather interesting as showing the automatic growth of the social services, are mainly these:—Normal growth of old age pensions, £1,000,000; growth of education grants, £2,500,000; growth in housing and health insurance grants, £1,368,000; increase in beet sugar subsidy, due to increased acreage planted, £2,400,000; grants under Developments Acts passed at the beginning of this Session, £1,185,000. As regards the consolidated fund services, the predominating item is the fixed debt charge of £355,000,000. There are payments to the Northern Ireland Exchequer of £5,700,000, and miscellaneous consolidated fund charges of £3,300,000, including remanet payment of £300,000 to the local taxation account. But for this last item, the miscellaneous consolidated fund charges would have shown a reduction of £300,000 on last year. I do not know if more expert members of the Committee have yet been able to take note of this particular economy, that I have not thought it necessary to provide this financial year for the expenses of a General Election. (Laughter and Ministerial cheers.) Excluding the self-supporting services, I put the total expenditure for 1930-31 at £781,909,000.

I turn now to Ways and Means; to the revenue side of the accounts. I estimate the Customs and Excise receipts for 1930, on the basis of the existing taxation, at £250,000,000, which is £400,000 less than the estimate of last year, but over £2,500,000 more than the receipts. I have allowed for a fall in the receipts from spirits of £1,500,000 below the actual receipts last year, but for an increased yield of about £800,000 from beer. (Cheers and laughter.) Hon. members who were in the House last year will remember that my predecessor estimated for a fairly considerable increase from the beer duty, which was not fully realized. I estimate the revenue from tobacco at £63,200,000, which is only £400,000 more than the revenue last year, but in this case there were forestalments which somewhat inflated last year's revenue at the expense of that of this year. For sugar, I should

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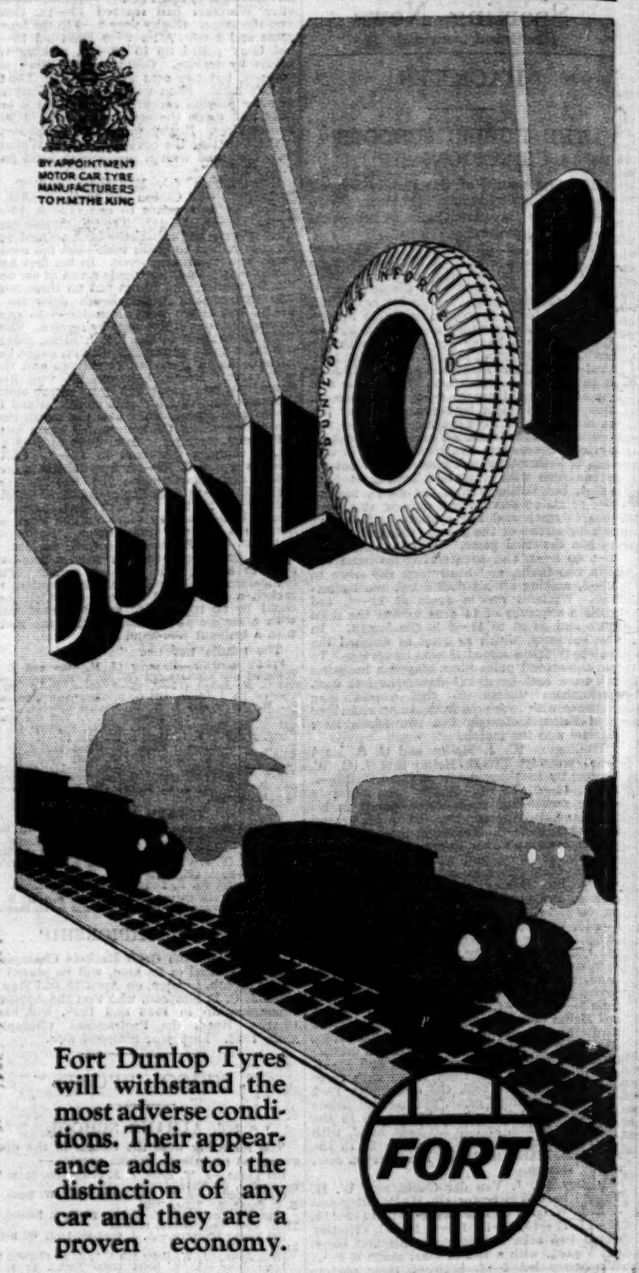

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Parliament

(Continued from page 8)

normally have estimated for a small decrease in revenue, due to an increase in the consumption of home and Empire sugar, which pays lower rates than foreign sugar. (Opposition cheers.) There was, however, a substantial postponement of revenue in 1929, probably over £1,000,000, which benefits this year. Allowing for this, I estimate an increase of over £5,000,000. As hon. members know, postponements or forestalments count for two on a division. (Laughter.) I have allowed for moderate increases in other items and for some decreases, particulars of which will be found in the White Paper which will be available when I sit down. For Inland Revenue I estimate a yield of £239,000,000 from income-tax, £37,000,000 from surtax, £80,000,000 from death duties, £27,250,000 from stamps, and £2,500,000 from the remaining duties of land tax, mineral rights duty, excess profits duty, and corporation profits tax—giving a total for Inland Revenue of £405,750,000.

The income-tax estimate of £239,000,000 looks to a small increase of about £1,500,000 over the yield of last year. The information on which it is based includes many forecasts of their profits by trading concerns, and I should like to take this opportunity of acknowledging the assistance which they always give so readily to the Revenue authorities. These and other data point to the conclusion that, taken over the whole field, the trading profits of the year 1929, which will be the basis of the tax for this year, are about the same as the profits for 1928, and accordingly I look for no more than the present yield in that part of the income-tax that comes from the taxation of trading profits. The small increase in my estimate is due to the growth of other items.

As regards the other Inland Revenue duties, the only estimate that calls for special mention is the figure of £80,000,000 for death duties. In looking for £80,000,000 I hope to obtain much the same as was received last year and the year before. This is so much higher a yield than in preceding years that I dare not count on any natural expansion this year. (Laughter.)

The Exchequer share of motor-vehicle duties I put at just under £5,000,000—£4,970,000. That makes a total tax revenue—the estimate of which I may say I have made on a conservative basis—not on a Tory basis (laughter)—the Exchequer share I have just mentioned makes a total tax revenue on the existing basis of £660,720,000.

NON-TAX REVENUE

Now as regards non-tax revenue, the net receipts from the Post Office—I hope the Committee will not shout "Penny post"—I estimate at £10,125,000; and from Crown lands £1,300,000, both showing an increase over last year. Receipts from sundry loans I expect will yield £33,000,000, or nearly £2,500,000 more than last year's estimate, which was exceeded by the actual result, and, in any case, the payment in respect of the French War Debt is due to increase in the present year from £10,000,000 to £12,500,000. Miscellaneous receipts, under which I propose to combine the two items hitherto known as miscellaneous ordinary and miscellaneous special receipts, I estimate at £34,500,000. This is £4,000,000 less than the Budget estimate of last year. Receipts from reparations will, owing to the transition from the Dawes to the Young Plan, involving a reduction in the total German annuities, be £15,500,000, as against £19,300,000 estimated last year, and some further reduction in the estimate of miscellaneous receipts has been made because I can no longer expect those unforeseen items of the relics of the War to be as fruitful in their yield as in past years.

The total revenue for 1930 on the basis of existing taxation I thus calculate at £739,845,000. The total expenditure I have already given as £781,909,000. The difference which I have to make good is £42,264,000. I will give the Committee one moment from which to recover from the shock of that statement. (Laughter.) The amount is large, but for the current year there are at any rate resources available to reduce it.

I have already mentioned the cost this year of the derating scheme. The Committee will be aware that the new taxation imposed in connexion with this scheme began about 18 months before the expenditure, and that my predecessor therefore was enabled to set up what was called the Rating Relief Suspensory Fund. This fund was intended to meet the excess of the cost of the derating scheme in later years over the yield of the petrol duty. This excess in the present year I put at £16,000,000, and with the aid of that sum the prospective deficit is reduced to £26,264,000. But I should like the Committee to be perfectly clear as to the true nature of this Suspensory Fund. There is no cash in the fund that has not already been borrowed in reduction of the Floating Debt to the market. (Laughter.) The money can now only be found by allowing the debt to rise by a corresponding amount. The Fund was merely a device for making later Budgets look better. The deficit of £42,250,000 in 1930 is just as real as if the Fund had never existed. We shall be meeting current expenditure to the extent of £16,000,000 by increased borrowing from the public on the excuse that we had surpluses of that amount in the past, and, in any case, the accumulated Suspensory Fund is little more than adequate to cover the deficit on the first full year's working of the scheme. In 1931 only £4,000,000 will be available and, of course, nothing in later years. I am not criticizing the position but only recording the fact that this consideration is obviously of the most serious importance. Although we can treat the deficiency this year as £26,250,000 by using £16,000,000 from the Suspensory Fund, that relief will drop to £4,000,000 next year and to nil thereafter. The only comfort, and it is a small one, is that the increase in the commitment next year fits in with the fact that new taxation, which I am afraid is unavoidable, does not make its full yield in the year in which it is first imposed. I am departing from the policy of recent years which has acted on the precept of postponing the evil day.

My proposals this year will be framed in such a way that whatever revenue they yield this year, they will yield greater sums in 1931 and later years in order to meet this legacy of indebtedness. I shall thus, without adding anything this year to taxation for the derating scheme, make prospective provision for meeting its cost when the Suspensory Fund is exhausted without any addition to taxation for this purpose in future years.

I will now revert to the measures I propose to deal with the deficit of £14,500,000 of last year. After full consideration I propose to make a special provision for additional debt redemption of £5,000,000 this year, £5,000,000 next year, and £4,500,000 in 1932. The financial circumstances in which we are placed do not, I regret, permit me to put a heavier burden on this year.

It will be convenient if now I deal with one or two matters of minor financial importance which have a bearing on the amount I have to raise this year. I propose to abolish the last vestiges of the inglorious betting tax. The Committee will remember that this tax was introduced in 1926, accompanied by fees payable by bookmakers for personal certificates. The tax on bets was not a brilliant success and was finally abandoned in the last Budget. There remained in force a duty of £10 payable on bookmakers' certificates, which had been imposed for the protection of the betting tax. I propose now to repeal the duties on the certificates, so that the Statute-book will once more be entirely free from the blemish of a measure that ought never to have appeared on it. (Cheers.) The present certificates will therefore be allowed to run out at the end of October and will not be renewed. This will cost £200,000 in a full year and £180,000 this year.

McKENNA AND SILK DUTIES

I must say a word about the safeguarding duties. Let me say, at first, that these duties are not primarily revenue duties. Under the Acts imposing these duties, four of them are due to expire this year—namely, the duty on lace on June 30, the duties on cutlery, gloves, and gas mantles on December 21. As we have already announced, we propose to honour the intention of the late Prime Minister and allow the duties to continue until these respective dates, but not to renew them. (Ministerial cheers and Opposition cries of "Shame.") The consequential loss of revenue will be £521,000 this year and £823,000 in a full year. As these duties are due to expire under the existing law passed by the late Government the loss of revenue has already been allowed for in computing the estimates of Customs and Excise revenue.

I may be expected to say something about the McKenna Duties and the Silk Duties. These were imposed by my predecessor as revenue duties, and they bring in a revenue of nearly £10,000,000 a year. I regret that the financial position I have inherited—(Opposition laughter)—there is time for me to alter my mind yet—(renewed laughter)—will not permit me to repeal these duties in the present Budget, but the pledges of the Government given last year still stand. Likewise, the financial position will not permit me to carry out this year our pledge to remove all the existing food duties, but I reaffirm the statement that I made on behalf of the Government eight months ago, that it is our intention to do so before this Parliament ends four years hence. (Laughter.)

The Finance Bill will contain certain proposals for minor reliefs from Stamp Duties as they affect certain schemes of rationalization and amalgamation. The cost of these proposals is estimated at about £250,000. I also propose to make the small alterations with regard to motor licences which were proposed last year. These affect motor-cycles, commercial vehicles of between two and 2½ tons, and petrol-electric vehicles. The changes will take effect from July 1 next in the first two cases and from January 1 next in the case of petrol-electric vehicles. The net cost will be small—about £20,000 a year to the Exchequer and about £90,000 to the Road Fund.

HIGHER BEER DUTY

I will now summarize the position that I have to deal with. After allowing for the transfer from the Suspensory Fund, I was left with a prospective excess of expenditure over revenue of £26,264,000. Allowing for the provision to be made for the deficit of last year—that is to say, £5,000,000—and the small loss of revenue due to the concessions I have just mentioned, this figure becomes £31,714,000. In my search for additional revenue I looked first to beer—(Ministerial cheers)—on which alone amongst alcoholic liquors the duty has been reduced since the War. The existing duty on beer is £5 per standard barrel, that is to say, 36 gallons of a standard gravity of 1,055, less the rebate which was granted in 1923 of £1 per bulk barrel, that is to say, 36 gallons, whatever the gravity. To put back the taxation to the figure at which it stood before the reduction in 1923 would give me £15,000,000 a year. I shall disappoint the unanimous expectations of Press forecasts if I do not impose an additional 2d. a gallon on petrol. I may say that I do not propose to do either of these things. (Laughter.)

With regard to beer, though personally I would much like to see the vast sums that are now spent on alcoholic liquor diverted to more useful purposes, I recognize that those who spend these sums, often from very inadequate means, contribute to the national revenue, in the main, out of all proportion to their means, and I do not think it would be fair to tax their misapplied expenditure still more. I must be content, therefore, with something more moderate. I propose to raise as from to-morrow the beer duty by 3s. per standard barrel, leaving the rebate unaltered. That is an increase of 1d. per gallon, which is, of course, too small to justify any altreation in retail prices: but even so, it would prove ineffective as a revenue instrument if it led to a drop in gravities, that is to say, in the strength of the beer as now supplied. On this point I have received assurances from the brewers—whose attitude in the matter I desire to acknowledge—which make it unnecessary for me to anticipate any such result. The yield of the additional duty is estimated at £3,100,000 in a full year and £2,750,000 in the current year. This, of course, does not go very far towards meeting a requirement of £31,714,000, and in fact I am left with practically £29,000,000 still to find.

TAX EVASION

Before I submit to the Committee my main proposals for raising this amount, perhaps it will not be out of place if I first outline certain proposals that I desire to make which are directed primarily to strengthening and improving the taxation code rather than to the provision of the additional revenue that is required. The most important of these proposals relate to the legal avoidance of direct taxation. Where taxation is heavy Parliament must strive to hold the balance fairly. Mr. Churchill dealt in 1927 with avoidance of super-tax and he then stated his intention to deal later with the avoidance of estate duty. He was not able to pursue his wish. I propose to legislate to prevent avoidance of estate duty on landed estates and investments through the medium of private companies. (Loud Ministerial cheers.)

Further, I shall ask the Committee to deal with the avoidance of surtax by single premium insurance policies and to give the taxing authorities rather wider powers of obtaining information in regard to the ownership of income. As regards single premium policies, I am proposing a resolution which is necessarily wide in its terms, but this need excite no alarm in the minds of hon. members. When they have the Finance Bill before them they will see that all necessary precautions have been taken against any interference with ordinary life insurance and that it is not proposed to go farther than is necessary to protect the Exchequer against transactions, not only calculated but aimed at the avoidance of liability to tax. (General cheers.)

In addition to these proposals with regard to tax avoidance, the Finance Bill will contain a number of provisions relating to Inland Revenue Duties. I propose an alteration of the law in regard to the liability of non-resident persons trading in this country through agencies. There is no question that more urgently calls for uniform treatment by all countries that levy income-tax than that of taxing the foreigner who trades through an agent. British traders in foreign countries regularly encounter difficulty by reason of the view taken by those countries as to the proper solution of the question. It is important, therefore, that we should have our own house in order if we are to ask for fair treatment for our traders abroad. (Opposition cheers.) I propose to amend the law so as to make it possible to make reciprocal arrangements with foreign countries, under which a foreign principal would only be chargeable in respect of his profits on the sale of goods through an agent here in cases where the agent either sells from stock or is empowered to conclude contracts on his principal's behalf, and does, in fact, habitually exercise that power as part of the normal course of business.

I propose in the Finance Bill to seek powers to take preparatory steps in the current year for a new assessment of all property in Great Britain for income-tax, Schedule A. This will come into force next year, and will include the Metropolis. In the Metropolis, valuations for Schedule A are linked up with and dependent on the valuations made for purposes of rating. I propose to alter this, and to provide for a separate valuation for Schedule A as distinct from the rating valuation, thus bringing the Metropolis into line with the rest of the country. The last reassessment related to the year 1923-24, so that a new assessment is now fully due, and I propose that as from 1931-32 onwards the reassessment shall take place at quinquennial periods.

The Finance Bill will contain several minor provisions amending the Inland Revenue law, generally to deal with points of hardship or very slight readjustment. One of them aims at removing the hardship which may occur under the present income-tax law when a new concern commences business with a very profitable year, and, although the change requires a resolution, its general effect is in the direction of a concession to the taxpayer.

INCOME-TAX

INCREASE OF STANDARD RATE

Now with regard to raising the revenue. The Inland Revenue proposals which I have just described will not affect this year's revenue to any appreciable extent, and we are therefore still confronted in our balance-sheet with an excess of expenditure over revenue at existing rates of £28,964,000. My friends, and all who know my fiscal views, will not be surprised to hear that for this amount I shall look to direct taxation. I propose an increase of 6d. in the standard rate of income-tax. I shall, however, revise the existing graduations so as to protect practically all small incomes, whether earned or from investment, from additional liability. Instead of following the ordinary course of giving a relief of 2s. 3d. on the first £225 of taxable income, I shall give a relief of 2s. 6d. on the first £250. This change has rather remarkable results. This change in the graduation has the important effect that about three-quarters of the whole income-tax payers will not be affected by the increase in the rate. Let me illustrate its effect on small incomes. There will be no increase in the income-tax bill on unmarried or widowed persons with income all from investment not exceeding £485 a year, or with income all earned not exceeding £582. A married man with three children will not be called upon to pay more tax unless his income from investment exceeds £735, or unless the income, if earned, exceeds £882. Under these points and, of course, under the higher points where there are more than three children, the income-tax bill will be the same as it was last year, and for some people even a trifle less. I have prepared a comprehensive table which will appear in the White Paper showing the effect of these changes upon various incomes and the poundage of the income-tax in those cases.

I should like at this point to mention a widespread delusion as to the burden of income-tax, although I am sure it will still conveniently survive. Every income-tax payer talks as if he paid 4s. in the pound of tax. Not one income-tax payer in 50 pays at that rate. Out of the 2,225,000 who pay something in income-tax there are not 50,000 who pay the full standard rate of 4s. in the pound. No person with an income below £3,000 a year pays the full rate, and the great majority do not pay more than from a few pence to 2s. in the pound. As regards life insurance I propose to leave the old rate of 2s., 3s., and 4s. unchanged. For the overwhelming majority of taxpayers the gain from the change in graduation will be found to outweigh any loss due to the retention of the old rates of life insurance relief. The increase in the standard rate necessitates special provisions in regard to deduction of tax from dividends paid out of the taxed profits of companies. Up to 1927 tax was deductible from these dividends at the accruing rate over the period in which the profits were earned. As part of the right hon. gentleman's scheme for simplification of the income-tax it was enacted in the Finance Act of 1927 that the tax should be deductible from dividends at the rate in force at the time of payment. This creates a difficulty, especially in the case of companies who pay their dividends about this time of the year. They may have paid them before the increase was known, or they may have reached such a point in the preparation of warrants that it would be impracticable to make a change. I propose that this opportunity should be taken to put on the Statute-book provisions which will meet this small difficulty once and for all, not only in the case of an increase in the rate, but also in the happy eventuality of a decrease in the rate. The extra sixpence standing alone would produce about £29,000,000 in a full year. Allowing for the cost of the change in graduation, which amounts to £5,000,000, that I propose, it will produce about £24,000,000 in the full year and £21,000,000 in the current year. I am still about £8,000,000 short of my requirements for the year.

SURTAX AND DEATH DUTIES

I now come to the other part of the income-tax which used to be called supertax, but which my predecessor has rechristened surtax. One of the most curious features of the simplification of the income-tax which was carried out at the instance of the right hon. gentleman is that the rates at which surtax is payable in any year are laid down in the Finance Act of the preceding year. This is an anomaly that I propose to bring to an end. I propose to put the surtax on the basis on which all taxation should be—namely, that the rate of tax payable in any year falls to be determined by the financial needs of that year. The increase in the standard rate of income-tax is, of course, borne by the surtax payers as well as every other income-tax payer. But the financial needs of the current year are such that I feel bound to call on the surtax payer to supplement his additional payment of income-tax by an additional payment of surtax this year. I propose to increase the rates. Particulars will be set out in detail in the White Paper. The increase in the initial rate will be from 9d. to 1s. in the £, and on incomes in excess of £50,000 a year from 6s. to 7s. 6d. This will yield £12,500,000 in the full year and £7,500,000 in the current year. I have now to turn to the other main item of direct taxation—the death duties. Estate duties stand out among all our taxation in respect of their extraordinary expansion since the War. On the termination of the War the yield of the estate duties was £25,000,000. This was levied on capital assets at death estimated at less than £300,000,000. The capital coming under charge to estate duty has now passed £500,000,000, and the yield of estate duty has reached £70,000,000. I propose that for all estates exceeding £2,000,000 the rate of duty shall be increased from 40 per cent. to 50 per cent. I propose to amend the existing scale from £120,000 upwards by increases of either 1 per cent. or 2 per cent. from £120,000 to £250,000, with a growing increase from £250,000 onwards, to reach the rate of 50 per cent. on estates yielding £2,000,000. The new scale will give a harmonious progression, and its details will be found in the White Paper. It is estimated that it will yield about £7,000,000 in a full year and £3,000,000 in the current year. The total effect of the changes in income-tax, surtax, and estate duty which I have just described will yield a revenue of £31,500,000 in the current year and £43,500,000 in a full year. I am now in a position to present the final balance-sheet. I gave the figures of expenditure as £781,909,000. I must add provision for the deficit for 1929 of £5,000,000, and also make a smal readjustment for Northern Ireland's share of the increased taxation—£300,000. The total thus becomes £787,209,000. Revenue on the existing basis is £739,645,000. As I said earlier, the variation attributable to the lapsing under the existing law of certain safeguarding duties has already been allowed for. The minor changes I have mentioned involve a loss altogether of £450,000. These are the increases this year:—Beer duty, £2,750,000; increases of direct taxation, £31,500,000; Suspensory Fund, £16,000,000. The resulting figure is a revenue of £789,445,000, which yields a small surplus of £2,236,000 which I must retain for contingencies.

LAND VALUES

NEW LEGISLATION

I should disappoint not only members on this side of the House, but also many members of the Liberal Party, and an increasing number of individuals and local bodies throughout the country, if I were to say nothing on the subject of land values. In my Budget statement of 1924 I indicated that this was a matter with which I intended to deal. Had the Labour Party remained in office in the following year proposals relating to the subject of land values would have been introduced. Since then the right of the community to some portion of the enhanced value of land, which is created by the community itself, has been increasingly recognized, and the moment has arrived when definite action must be taken. I have been much impressed by demands which have come to me from innumerable local bodies, including many that are overwhelmingly Tory in their constitution, for power to rate site values. As hon. members will appreciate, the first essential step to the levying of a contribution on land values is the preparation of and completion of a valuation of all sites in the country. In whatever form the contribution may be levied it is an indispensable preliminary. It is in itself a task that must necessarily take some time, and it is imperative that a beginning should be made at the earliest possible moment. I have given long and anxious consideration, with the invaluable help of my hon. friend the Financial Secretary and my right hon. friend the President of the Board of Education, assisted by the official Committee, to every aspect of the question, and especially as to the best method by which our plans could be put before Parliament. I had at one time hoped to put my proposal into the Finance Bill of the year, but many considerations which I need not detail now have brought me to the conclusion that the most expeditious and effective way of achieving our aim will be to provide for the valuation in a separate Bill.

The Government accordingly propose to introduce forthwith a separate Bill from the Finance Bill. We shall thus obtain a basis on which an impost will later be levied. I do not wish at the present time to prejudge the precise form which that impost should take; whether it should be an annual tax for the benefit of the State, or an annual rate for the benefit of the local authorities, or both (Ministerial laughter and cheers); but the Valuation Bill we shall introduce will provide the basis for both the taxation and rating of land values. I have tried to make it quite plain and beyond dispute that it is the Government's intention to use the valuation, for which provision will be made in the Bill, as a means of securing to the community a share in the constantly growing value of the land. This is a measure equitable in itself, insistently demanded and long overdue. I have never regarded the taxation or rating of land values only as a fiscal instrument. It will be, to use a phrase of Mr. Asquith's, a potent instrument of social reform. This proposal is probably the only one which Mr. Churchill will be enthusiastic in his support. (Laughter.) Throughout his long and variegated political career he has remained a faithful, eloquent, and powerful advocate of this reform, and I look forward with confidence to his invaluable help in carrying this reform to a successful conclusion. (Laughter.)

And now I have encroached on the time of the Committee rather less than is usual upon such an occasion. I have tried to avoid controversial matters, I have eschewed rhetoric, and I have tried to give the Committee a plain business statement, and I hope, indeed, that I have tried to make it as clear as possible. The Committee now knows the worst. (Laughter.) I have had a difficult and unenviable task. In facing the inevitable increase of taxation I have been guided by two principles. So long as I hold this position I am determined, however burdensome it may be, that the country shall pay its way by honest methods. I will not leave my successor to meet my bills. (Ministerial cheers.) In imposing additional taxation, I have done so by placing the burden on the shoulders best able to bear the weight. I have imposed no direct tax on industry. (Opposition laughter.) Neither have I taken from the poorest of the land any part of their inadequate means. The additional taxation will fall upon a class to whom it will mean no deprivation of the necessaries of life nor even of reasonable luxuries and amenities. I am

(Continued on page 10)

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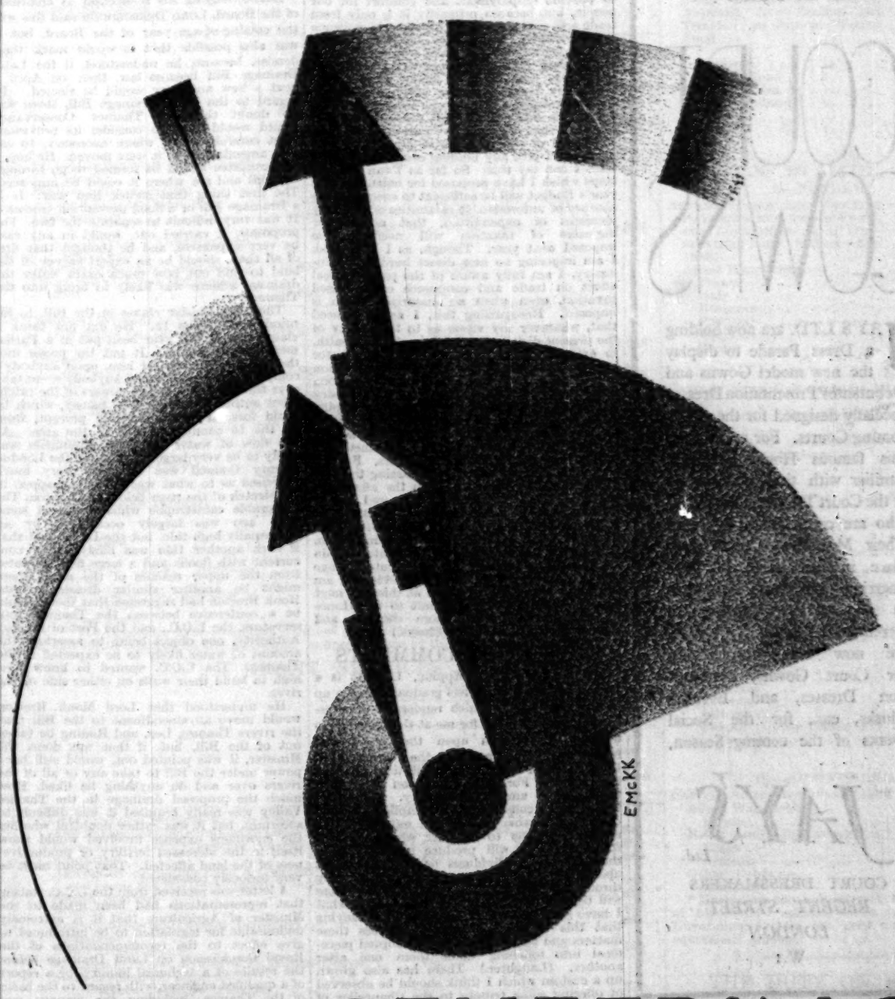

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(Continued from page 9)

asking only that the favoured section of the community shall contribute to the needs of the State in proportion to the benefits the State has conferred upon them.

INDUSTRIAL CONFIDENCE

On the other hand, I realize the imperative need of the strictest national economy in the present state of trade and industry, not only to provide employment and comfort for our people, but because primarily it is only from trade and commerce that the national revenue can be derived. I abate not one jot or tittle in my lifelong advocacy of great schemes of social reform and national reconstruction, but our immediate concern is to make these things ultimately possible out of revived and prosperous industry. To that we must first direct our efforts and devote what resources we can afford to that remunerative purpose. No man can speak of the future with certainty; least of all can I give any binding assurance; but at least I can say this. So far as I can see, the steps which I have proposed for balancing this year's Budget will be sufficient to ensure, in the absence of unforeseeable calamities or of heavy increases of expenditure, that no further increases of taxation will need to be imposed next year. Though, as I have said, I am imposing no new direct burdens on industry, I am fully aware of the psychological effect on trade and commerce of increased taxation, even when no material burden is imposed. Recognizing this, I am convinced that, whatever my views as to the equity of the present distribution of the national wealth, in existing circumstances an essential factor in ameliorating unemployment is a restoration of a spirit of confidence and enterprise among those now responsible for conducting industry and commerce. And to encourage that spirit of confidence and enterprise it is right that, so far as is humanly possible, they should know the probable full extent of their tax burden in immediately ensuing years. For the last eight years we have been passing through difficult times. We are still in the aftermath of the War. I have never despaired in the darkest hour of the future of our country. It is perhaps a happy omen that to-day the unemployment figures show a slight reduction. Although I am optimistic of the future, I do not expect a sudden and immediate change to our former prosperity. I hope—nay, I am confident—that when I stand at this box next year I shall be able to submit to the House of Commons a much more cheerful and encouraging statement. (Cheers.)

OPPOSITION COMMENTS

Mr. CHURCHILL (Epping, U.).—It is a wise convention which has gradually grown up in our proceedings which renders it unnecessary and inopportune for me at this moment to express any opinion upon the grave and formidable proposals which the Chancellor of the Exchequer has thought it his duty to place before us. For such expression of opinion there will be ample opportunity. We must have time to consider the full implications and character of what he has just unfolded. We must have time to consider what reactions these proposals will produce not only upon the affairs of individuals or of classes, but upon the general position of trade and industry throughout this island. For that I say there will be time enough, and I shall not do what I have sometimes seen done, begin by saying that this is not the time to discuss these matters and allow myself to be tempted piecemeal into touching upon them one after another. (Laughter.) There has also grown up a custom which I think should be observed of offering some tribute to the Chancellor of the Exchequer upon the form and manner of his statement, upon the care and zeal which he has brought to the study of the great problems with which he is concerned, and I will also add my congratulations to him upon the manner in which he has so tersely compressed the survey of this vast field into a moderate compass. Lastly, I congratulate him upon the physical vigour which has enabled him to endure an ordeal which, both in the preparation and at the moment, is certainly one to tax a man's strength to the full. (Cheers.)

Mr. LLOYD GEORGE (Carnarvon Boroughs, L.).—I propose to follow the very prudent example of Mr. Churchill and not in the least endeavour to engage upon any survey or examination of the very important proposals which have been placed by the Chancellor of the Exchequer before the Committee. I should like to see the White Paper and prepare what I have to say in regard to it. I whole-heartedly join with Mr. Churchill in felicitating the Chancellor of the Exchequer and the Committee upon the most admirable statement the right hon. gentleman has placed before us. It was the same miracle of compression as a fine shell, and it had the same shattering detonation in its effects upon some of my hon. friends on this side of the House. (Laughter.) It was very clear. The right hon. gentleman made complicated finance intelligible to our ears. I congratulate him upon a very fine statement. (Hear, hear.)

The customary resolutions relating to the duties were agreed to and reported to the House.

The House adjourned at 6 o'clock.

PARLIAMENTARY NOTICES

HOUSE OF LORDS

At 4.15

Children (Employment Abroad) Bill, Commons' amendments.
Unemployment (No. 2) Bill, second reading.
Army and Air Force (Annual) Bill, Committee.
Six o'clock Royal Commission, adjournment till April 29.

HOUSE OF COMMONS

At 2.45

Debate on Budget Resolutions.

COMMITTEES

HOUSE OF COMMONS.—Standing Committee C, Road Traffic Bill, Room 10, at 11. Group D, Manchester Extension, Room 6, at 11. Group H, London Midland and Scottish Railway (No. 1), Room 15, at 11. Standing Orders, Room 13, at 4. Selection, Room 13, at 3. Local Legislation, Section A, Bristol Corporation (No. 2), Room 8, at 11. Section B, Kingston-upon-Hull Corporation, Room 9, at 11. Unopposed, Selsey Water, Wakefield Corporation, Burnley Corporation, Croydon Corporation, Sea Fisheries Provisional Order, Room 11, at 2.30.

WOMEN POLITICIANS

INSTRUCTIONAL LECTURES ON CURRENT PROBLEMS

Arrangements have been made by the Conservative and Unionist Party for a series of instructional addresses to be given to women interested in current political problems.

Morning lectures will be given at the Ladies' Carlton Club on Wednesdays at 11.15 a.m., beginning on April 30, with an address by Mr. R. A. Butler, M.P., on "Conservative Policy and the Referendum." The following week (May 7) Lord Peel, formerly Secretary of State for India, will speak on India. The topics to be dealt with in succeeding weeks are "Imperial Rationalization," by Mr. H. G. Williams; "Education," by Sir John Gilbert; and "Social Legislation," by the Hon. Mary Pickford.

Addresses will be given at the Ladies' Carlton Club on successive Monday afternoons at 3 p.m., beginning April 28. The subjects and speakers will be "Conservative Policy," Mr. T. J. O'Connor; "Banking and Industry," Mr. R. G. Ellis; "Education," the Duchess of Atholl, M.P.; "Disarmament," Lieutenant-Colonel Cuthbert Headlam; "Safeguarding," Mr. H. G. Williams; and "Coal," Miss Irene Ward.

Six evening lectures will be given at the Caxton Hall, Westminster, on Thursdays, at 6 p.m., beginning May 1. The speakers and subjects will be:—Mr. W. S. Morrison, M.P., "Modern Conservatism"; Mr. R. S. Hudson, "Foreign Affairs"; Mr. G. E. M. Walker, "Trade Unionism"; Mr. Herbert G. Williams, "Empire Policy and Safeguarding"; Mrs. Costello, "Unemployment"; and Mr. H. G. Williams, "Fallacies of Socialism."

A nominal charge of 2s. 6d. for each series of lectures will be made, or admission to single lectures will be 1s. Full particulars are obtainable from Miss Wadsworth, Palace-chambers, Westminster, S.W.1.

THE DUCHESS OF LEINSTER

MAY FITZGERALD, DUCHESS of LEINSTER, 38, was charged on remand before Mr. Harold McKenna at Lambeth Police Court yesterday with attempting to commit suicide by coal-gas poisoning in a house in Benedict-road, Brixton, where she had been living with a man named Stanley Williams. Mr. K. F. Barker prosecuted on behalf of the Commissioner of Police, and Mr. H. C. Dickens (instructed by Mr. Marshall) defended. The defendant gave evidence denying the charge. Mr. Dickens, addressing the magistrate for the defence, submitted that it was obvious on the evidence that the defendant made no real attempt upon her life, but only wished to give Williams the impression that she was going to commit suicide. Mr. McKENNA said that he had come to the definite conclusion that there was no possible doubt that the charge had been proved. Mr. Barker thereupon mentioned that in April of last year the defendant was bound over for a similar offence. Mr. McKENNA remanded the defendant until Saturday for a medical report.

LAND DRAINAGE BILL

LORD DESBOROUGH'S CRITICISM

The position of the Thames Conservancy Board and Thames drainage schemes in relation to the Land Drainage Bill were referred to at a meeting of the Thames Conservancy Board yesterday.

Acknowledging his re-election as chairman of the Board, LORD DESBOROUGH said this was the coming-of-age year of the Board, but it was also possible that it would mark their demise, because, he understood, if the Land Drainage Bill became law, then on April 1 next a new authority would be elected. In regard to the Land Drainage Bill, there was no doubt that the Thames Conservancy Board would have to consider its provisions most carefully, and, where necessary, to see that amendments to it were moved. He hoped a Committee would be formed to go through the Bill and see where it could be improved. The first thing that struck him was: Is it a Drainage Bill or a flood prevention scheme? It was very difficult to separate the two. The proposals, if carried out, would in any case be very expensive, and he thought that first of all there should be an expert survey of the land to find out how much extra water the drainage scheme was likely to bring into the Thames.

The most sinister clause in the Bill, to his mind, was Clause 12. He did not think a clause like it had ever been put in a Parliamentary Bill before. It put the power into the Minister's hands for him, upon anybody's complaint—he emphasized anybody's—to take over the whole duties and powers of the catchment authority and to raise money, which he could force by mandamus and precept, from all the 15 county councils in the area. As the flow of water from the tributaries was likely to be very largely increased, the London County Council was naturally very much exercised as to what was likely to happen in the stretch of the river below Teddington. The deplorable catastrophe which occurred some time ago was largely occasioned by an abnormally high tide, but the L.C.C. said that if such another tide was likely to be concurrent with floods and a large flow of water from the upper reaches of the river, there might be another similar disaster. Lord Monk Bretton had suggested that there should be a conference between the Thames Conservators, the L.C.C., and the Port of London Authority, one object being to ascertain the amount of water likely to be expected in the Thames. The L.C.C. wanted to know how high to build their walls on either side of the river.

He understood that Lord Monk Bretton would move an amendment to the Bill that the rivers Thames, Lea, and Roding be taken out of the Bill, but, if that was done, the Minister, it was pointed out, would still have power under the Bill to take any or all of the rivers over and do anything he liked. How much the proposed drainage in the Thames Valley was really required it was difficult to ascertain, but it was rather doubtful whether the enormous expense involved would show itself in the increased fertility or productiveness of the land affected. That point must be very seriously considered.

A letter was received from the L.C.C. stating that representations had been made to the Minister of Agriculture that it is extremely undesirable for legislation to be introduced to give effect to the recommendations of the Royal Commission on Land Drainage before the results of a technical inquiry, or a report of a qualified engineer, with regard to the basin of the Thames, including the estuary, was available. They asked the Board to appoint representatives to a conference to be held at the London County Hall at 11.30 on May 6 to consider the question of examining the advisability of co-ordinating all activities relating to the tidal operation of the Thames and the discharge of upland waters from the river and its tributaries.

Sir GEORGE HUME emphasized the desirability of all the authorities concerned taking the same line of action regarding the Bill.

LORD DESBOROUGH pointed out that the conference was fixed for the day when the Bill would be in the Committee stage in the House, and observed that the conference would be rather late to formulate a policy.

The chairman, Mr. J. Gilbert and Mr. R. W. James were appointed to represent the Board at the conference.

MANCHESTER EXTENSION BILL

BUCKLOW AND A GOVERNMENT GRANT

The Manchester Extension Bill promoted with the object of incorporating the Cheshire parishes of Northenden, Baguley, and Northen Etchells in the city was further considered yesterday by a Select Committee of the House of Commons, presided over by Mr. LEE.

Mr. W. B. Keen, chartered accountant, giving evidence in support of the opposition of the Bucklow Rural District Council, said that, taking all relative circumstances into consideration, he thought that if the development of the three parishes proceeded without incorporation in the city the rates would remain 2s. below those of Manchester. In making that calculation he assumed a Government grant of 75 per cent. under the Development Act towards the cost of a sewerage scheme.

Cross-examined by Mr. Tyldesley Jones, K.C., for the Manchester Corporation, Mr. Keen said it was true that the sewerage scheme would have to be carried out even if the Committee rejected this Bill.

Mr. Tyldesley Jones said grants under the Development Act were only payable in respect of w[illegible] without such assistance would not be [illegible]en for some time.

M[illegible]d he thought counsel was putting [illegible]ow an interpretation on the Act a[illegible] grant might be anticipated.

[illegible]ynden Macassey, K.C., addressing the C[illegible]ee on behalf of the Cheshire County Co[illegible]il, said the passing of the Bill would have a most serious effect on the whole organization of county government. He submitted that it was clear that the Manchester Corporation when buying large areas of land in these parishes had in mind that the purchase would afford a strong argument for incorporation.

The Committee adjourned until to-day.

GOVERNMENT AND CADET UNITS

SUSSEX TERRITORIAL ARMY PROTEST

LORD LECONFIELD presided at a meeting of the Sussex Territorial Army Association at Brighton yesterday, when protest was made against the Government's withdrawal of recognition from the Cadet movement. A resolution asking the council of the County Territorial Associations to take every possible step to urge the Government to reconsider its decision was passed unanimously.

LIEUTENANT-COLONEL S. T. MAYNARD, chairman of the Recruiting Committee, said that the objects of the movement were to provide mental, moral, and physical training, and to foster patriotism and good citizenship. He added that during the last four years 500 lads from Cadet units in Sussex had joined the Regular or Territorial Army, and many others had gone into the Royal Navy.

LORD WINTERTON, M.P., urged the association and all interested in it to enter vigorous protests at once. He said that there was still a chance of saving the Cadet Corps. Otherwise, he declared, it was a question whether after next October the Boy Scouts, wearing a uniform not unlike that of certain Imperial Forces, might not thereby become an illegal organization.

THE SHAFTESBURY HOMES

Mr. F. H. CLAYTON, chairman and treasurer of the Shaftesbury Homes and Arethusa Training Ship, presided yesterday at the annual statutory meeting of the Incorporated Society. The report stated there was an increase in subscriptions and donations, but a considerable fall in receipts from legacies. The expenditure for the year was £71,488, as compared with £39,479 in 1914, but the larger sum included the cost of the Newport Market Army Bands School, which was added to the society's activities two years ago. In 1929 346 children were admitted, bringing the total number who had received help to 28,426 since the society was started in 1843. Owing to reductions in the Royal Navy, only 41 boys had during the year been accepted by the Admiralty; 76 boys had been sent to the Mercantile Marine, and 21 emigrated. The society's girls' homes at Ealing and Sudbury were to be offered for sale and the children accommodated at Esher Place. The expense of adaptation would be considerable, and a special appeal would be made at a meeting at Queen's Hall on May 21, when Prince Arthur of Connaught would preside and Princess Arthur give away the prizes annually sent by the Queen. Colonel Sir F. N. Elphinstone-Dalrymple has succeeded the late Dr. H. B. Gray on the committee of the society.

SALE OF FOREIGN GOODS

IMPORTERS OF SANITARY WARE FINED

At the Mansion House Justice Room yesterday, before the Lord Mayor (Sir William Waterlow), the SUMIOR TRADING COMPANY, LIMITED, of Balfour House, Finsbury-pavement, E.C.2, were fined £5, and ordered to pay £15 15s. costs, on a summons for having, by a letter enclosed a printed catalogue or folder, advertised and offered for sale imported sanitary earthenware without giving an indication of the foreign origin of such goods, contrary to the provisions of Section 5 of the Merchandise Marks Act, 1926, and of the Order in Council made under that Act. The defendant company pleaded "Not Guilty." Mr. R. A. Willes prosecuted; Mr. A. S. Diamond appeared for the defence.

Mr. Willes, in opening the case, said he appeared to support an information which was laid by the secretary of the British Pottery Manufacturers' Federation. The information was laid in order to call public attention to the provisions of the recent legislation relating to the regulation and sale in this country of imported goods of foreign origin. The Act of 1926 (section 10) provided that where an indication of origin had to be used the seller should use it by the word "foreign" attached to the goods or say what country they came from. The defendant company was a company which apparently dealt in German imported earthenware, and the goods bore words—if one knew where to look for them—stating that they were of German manufacture. The defendant company therefore satisfied the Act in that, but when the goods were erected the foreign mark would disappear.

Mr. Diamond said there was no charge as to that.

Mr. Willes.—There is no charge about that. Continuing, Mr. Willes said that on January 16 a letter was sent by the defendant company to the General Iron Foundry Company, Limited, Upper Thames-street, enclosing a list of prices of sanitary earthenware, with pictures of the goods, and enclosing a folder. That was an advertisement and offer for sale, but there was on that document no kind of indication that the goods were of foreign origin. It was, however, fair to say that the defendant company described themselves in the document as "builders' materials importers." Mr. Willes said it was submitted that that offer for sale was an infringement of the Order. The General Iron Foundry Company forwarded the letter to the British Pottery Manufacturers' Federation, and a letter was addressed to the defendant company asking where they got the goods. The defendant company wrote in reply that the words "builders' materials importers" on their letter paper obviously showed that they were offering goods of foreign origin, and that both the packages in which the goods were contained and the goods themselves were marked "Made in Germany." The defendant company also said in their letter that they were advised by their representative, who called at the General Iron Foundry Company's premises, that it was specifically mentioned in conversation and understood that the goods were of German origin.

Mr. Diamond said an offer for sale or an advertisement might be partly oral and partly in writing. In this case the offer for sale was in conversation, confirmed afterwards by letter. When the defendant company's representative called at the General Iron Foundry Company's premises he was asked whether these were foreign goods, and he replied that they were all German. Counsel contended that the Act and the Order had been fully complied with.

Mr. Green, departmental manager of the General Iron Foundry Company, who gave evidence, denied that the defendant company's representative said the goods were of foreign origin.

For the defence, a traveller in the employment of the defendant company was called, and said that in the conversation he had at the General Iron Foundry Company's premises he was asked if the goods were foreign, and he replied, "Yes; all made in Germany, except this" (pointing to a bracket), "which was made in Belgium."

The LORD MAYOR, in giving his decision, said he was satisfied on the facts that there was no oral statement about the goods being of foreign origin.

Mr. Diamond said that since these proceedings were taken all the advertisements and other documents indicated quite definitely that the goods were of foreign origin.

PAMPHLETS FOR SOLDIERS

"INSULTING BEHAVIOUR" CHARGE

FRANK GEORGE SPARK, 65, described as of St. John's-terrace, Mortlake, and EDWARD GEORGE DORRELL, 17, living at Lower Mortlake-road, Richmond, were remanded at Brentford yesterday on a charge of using insulting words and behaviour to soldiers at Hounslow Barracks.

Police-constable Cook said that on Saturday night he saw the men outside Hounslow Barracks giving pamphlets to three Lancers as they came from the barracks. He (the witness) was unable to get hold of any as the soldiers tore them up and threw them away. The soldiers pushed the men on one side, but Spark and Dorrell then waved more pamphlets in their faces. They came up to the witness and showed him a copy, and he noticed that it was of a Communistic character.

Mr. Tyldesley Jones, but he caught them up and asked what their idea was in giving the pamphlets. Spark said, "We have nothing in our possession."

At the police station Spark said, "I have nothing to fear as I am a member of the National Communist Party."

At this point the men asked for a remand in order to be legally represented, and the BENCH agreed, adjourning the case until Tuesday week.

PENSIONS AT SIXTY

PLAN TO CURE UNEMPLOYMENT

The campaign for pensions for all at 60 years of age has entered on a new phase of activity, according to Mr. Frank Bailey, acting general secretary of the National Union of Railwaymen's Approved Society, who has for several years voluntarily devoted all his spare time to the promotion of the scheme. A national association, of which Mr. Bailey is hon. secretary, has been formed with Mr. W. Dobbie (ex-Lord Mayor of York and a past president of the N.U.R.) as its president. Among the vice-presidents are Sir Oswald and Lady Cynthia Mosley. Mr. Tom Johnston, M.P., who is associated with Sir Oswald Mosley and Mr. Lansbury in the unemployment work of the Lord Privy Seal, has declared his strong support of the plan.

Mr. Bailey said yesterday that delegate conferences had been arranged in all the big centres to further the cause of pensions at 60. The aim was to get a copy of the scheme into every home in the kingdom. When the workers fully appreciated all that was involved in the rationalization of industry and the alarming displacement of labour, they would come to the conclusion that their salvation lay in the introduction of pensions at 60 in order to absorb the unemployed.

The campaign is to have the aid of a propaganda van, and as part of the national programme every Parliamentary candidate will be asked publicly to declare his or her attitude to the demand for pensions at 60 as a cure for unemployment. It is hoped to raise £10,000 to finance the campaign. The promoters of the scheme point out that the country is expending £60,000,000 per annum on unemployment, and that according to Miss Susan Lawrence the net additional cost of reducing the pension age from 65 to 60 and increasing the pension to 20s. a week would be approximately £83,000,000 in the first few years, thus leaving a difference of only a few million pounds.

ST. PANCRAS HELPED BY SAVINGS CERTIFICATES

The Finance Committee of St. Pancras Council has recommended the Council to borrow from the Public Works Loan Board £57,483 for electricity developments and £10,948 for housing purposes. They point out that the money available for loans by the Board is derived from investments in National Savings Certificates and that local authorities are afforded facilities for borrowing for housing and electricity purposes to the extent of 50 per cent. of the value of the certificates sold in their areas during the previous 12 months. The inhabitants of St. Pancras during last year invested £182,432, enabling the Council to borrow up to £91,216, and the Finance Committee add:—"We think the Council would desire to take this opportunity of acknowledging their appreciation of the practical assistance thus rendered to the borough as a result of the thrift of the inhabitants."

CARS OF TO-DAY

15.7 H.P. WILLYS-OVERLAND

(BY OUR MOTORING CORRESPONDENT)

The 15.7 h.p. Willys-Overland Light Six saloon has a 6-cylinder engine which is said to give 47 brake horse-power at 3,200 r.p.m., and as a full 5-seater is not dear at £295.

For this price interior luxury can hardly be expected, and the body, which has quite harmonious lines, is finished in a plain, straightforward way. Safety glass is extra, but such fittings as a scuttle ventilator, roof light, rear blind workable by the driver, an interior mirror which gives a good view, suction screen-wiper, pneumatic control for dipping the headlamps, hide upholstery, and a clear vision screen which can be wound out enough by a handle in front of the driver, are included. There is a small pocket on each of the four doors and a narrow cupboard is in the near side of the scuttle. The front seats are adjustable, but the driver's seat should be made so that it will give a locked position nearer the pedals. Of the four side windows, the rearmost two glasses can be let down half-way; the others go right down. The front winders are placed forward and the rear ones towards the back. There is good head and leg room, and I found the body comfortable in front and behind. The floorboards are screwed down. The battery is under the boards and on the exhaust side. The spare artillery wheel and 29in. by 5.25in. tire is in a well in the near side front wing, and tools are kept under the front seats in lockers which are inconveniently shallow. The wings are rather in the way of entrance by either back doorway, but there is plenty of room in front, and the driver can get to his seat from either side.

The six cylinders, with their bore and stroke of 65.1mm. and 120.6mm., have a capacity of 2,408.32c.c. The maximum torque is given as 90 ft. lb. at 1,200 r.p.m. The valves are on the near side, and removal of the head only entails unbolting the top water lead and drawing out the make-and-break and distributor. These two electrical parts, with their vertical drive, are to hand, and the coil is on the dash. The battery is 12 volt. The sparking plugs are easily worked with a box spanner and the manifolds consist of a square sectioned three-branch inlet and an exhaust with a single branch at each end and two double ones in the middle. The whole is held by four yokes and nuts, the exhaust pipe is at the front, and the mixture passes through the exhaust. On the saloon submitted for test there was a neat Tillotson carburettor, but I understand that a Zenith is standard. The feed is from an autovac tank on the dash, with the unprotected bowl filter below. The main reservoir, at the back of the chassis, holds eight gallons; the float level indicator on the tank is rather obscured when there is luggage on the grid. With three cover plates removed the tappets can be adjusted. The inlet valves open at top dead-centre and close 45 degrees after lower dead-centre, while the exhaust open 50 degrees before lower dead-centre and close 10 degrees after top dead-centre. The sump must be dropped to get at the pump or the filter, and a bottom plug undone for drainage.

The lubrication is forced throughout the engine at high pressure, the idling pressure being 15lb. to the sq. in. and the greatest 50 to which the relief valve is adjusted. The crankshaft runs in four bearings and has a vibration damper in front. There are five bearings for the camshaft. The aluminium alloy pistons have steel struts inside and there are two rings for compression and two for the oil. Eccentric adjustment is provided for the fan belt, the film and honeycomb radiator is in a shell, and a pump is driven behind and in tandem with the dynamo on the off side. All four rubber hose couplings are handy, there should be enough room for repacking the adjustable pump gland without dismantling, and there is a tap by the bottom of the radiator and another for the jackets. The dynamo is driven by fibre gear and can be moved for adjustment. The oil filler is merely a tube. There is a dip-rod near it. The starter is partly built-in and has a rather make-shift cover over the drive; there is, I understand, enough clearance to withdraw it independently. Steering is by worm and wheel and the column can be adjusted to four positions.

Engine, clutch, and gear-box are held at the back at two points by a bridge and by two bolts towards the centre in front to the cross member. The single-plate dry clutch has six springs and it can be adjusted as can also the travel of the pedal. The spigot bearing has a so-called oilless bush. There is an outside oiler for the thrust race and a hole in the floorboard. The gear-box has three forward speeds and the customary lever which works in a central invisible gate. There is no stop for reverse. The lever is sprung mid-way in the gate. There is a small level filler in the off side of the gear-box, but this is unobstructed. The propeller-shaft is open and although rather long is of good diameter. It has metal universal joints, a spline forwards, and grease valves. The half-floating back axle has spiral bevel gearing and a two-pinion differential. The bevel drive can be adjusted from outside, and the axle-case is of banjo shape. There is only a level plug in the back cover.

The half-elliptical springs, front and back, are of good length and work with hydraulic shock absorbers; they are under the axle at the back and forwards are quite flat, held out of centre, and splayed. The shackles at the back here are arranged to have only small travel. The chassis has four internal two-shoe self-energizing Bendix brakes. Rods are used for the application. A pedal applies all four, and a central hand lever, which is rather far off, the back ones only. Each shoe can be adjusted through a hole in the shield of each drum. The back panel of the body might be protected from luggage.

ON THE ROAD

The saloon, for its engine size and gearing, has no outstanding flexibility on top at slow speed under load, but the car will cruise comfortably at 35 to 40 miles an hour without noise or unpleasantness. The engine was reasonably quiet throughout its range, and was smooth; the cooling, even without the fan connected, was efficient. The clutch tension could be a little lighter, but the action was satisfactory. Both clutch and brake pedals stand out rather far. The change-speed was orthodox. The brakes by pedal, except for a slight pull towards the near side, which was merely a matter of adjustment, were strong and fairly progressive in a forward direction, but could be smoother in reverse with hard pressure. The rear brakes worked satisfactorily. The steering was light and steady; the lock is wide. I liked the suspension. On first and second about 18 and 32 were the maximum rates, while I did a good 50 against the collar; 35 miles an hour would be about the limit, on the level, of the car tried. Forty-seven miles an hour was attained on the stretch, the speeds on the new Dashwood Hill were 30 and just over 40, and with a standing start on top the crest of the old hill was just surmounted, the speed being about 12 miles an hour.

Wheelbase, track, and ground clearance are 112½in., 56in., and nearly 9in. The forward gear ratios on first, second, and top are 17, 9.5, and 5.25 to 1.

The 1930 edition of "Cars of To-day"—the seventh annual one, containing 94 complete reviews—and a new and enlarged edition of "The Art of Driving" are published by The Times Publishing Company, Printing House-square, E.C.4, at 2s. and 1s. 3d. respectively, or can be had from booksellers, newsagents, or bookstalls.

P.O. WORKERS AND THE P.M.G.

Addressing the annual general meeting of the Scottish Council of the Union of Post Office Workers in Ayr on Saturday, Mr. J. PATERSON, of the Executive Council, expressed great dissatisfaction with the attitude taken up by the Postmaster-General on a number of questions. The union desired to maintain a friendly attitude towards Mr. Lees-Smith, but he must understand that, failing a juster policy on big questions, they could not stand aside and fail to criticize and even attack him as they would the most reactionary Postmaster-General. They desired to give him reasonable time to assimilate the details of questions and await his decision, but it would be wrong to allow their political association to induce them to acquiesce in decisions which on the industrial side were not those which they were entitled to expect from a Labour Government.

ALDERMANIC VACANCY IN THE CITY

Three candidates have come forward for the position of alderman of Tower Ward, in the City of London, rendered vacant by the resignation of Sir John Scott Hindley. They are Sir William J. M. Burton, Major and ex-Sheriff Sir William Coxen, and Mr. Archibald Galloway. Of these, Sir William Coxen and Mr. Galloway are members of the Corporation. The nomination will be held at Bakers' Hall, Harp-lane, to-morrow, at 11.45 a.m. If a poll is demanded, it will be held on the following day.

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THE BUDGET

DETAILS OF TAX CHANGES

HOW EXPENDITURE HAS GROWN

The statement of revenue and expenditure as laid before the House of Commons by the Chancellor of the Exchequer when opening the Budget yesterday was issued last evening as a White Paper, entitled "Financial Statement (1930-31)," No. 112, price 4d. net. The tables given on this page are taken from the Paper.

EXCHEQUER BALANCE-SHEET, 1929-30

RECEIPTS

	£	£
Exchequer Balance on March 31, 1929		6,252,000
Ordinary Revenue		**734,189,000**
Self-Balancing Revenue		**80,782,000**
Money raised by Creation of Debt:—		
National Savings Certificates	41,050,000	
Way and Means Advances (net)	11,480,000	
4½ per cent. Treasury Bonds	26,301,000	
5 per cent. Conversion Loan	154,618,000	
4½ per cent. Conversion Loan	10,870,000	
		244,319,000
Repayments, &c.:—		
Under Land Settlement Facilities Acts, 1919 and 1921		163,000
Suez Canal Drawn Shares		5,000
		£1,065,710,000

PAYMENTS

	£	£
Ordinary Expenditure		**700,964,000**
Sinking Fund		47,748,000
Self-Balancing Expenditure		**80,782,000**
Interest on National Savings Certificates in excess of the provision in the Permanent Debt Charge		4,819,000
Issues for Purchase or Redemption of Deadweight Debt as follows:—		
National Savings Certificates (principal repaid)	44,350,000	
National Saving Bonds	16,000	
Exchequer Bonds	15,640,000	
Treasury Bonds	43,981,000	
Other Debt repaid	4,729,000	
Treasury Bills (net repayment)	111,366,000	
Securities surrendered for Duties under Finance Act, 1917, sec. 34	50,000	
Depreciation Fund under Finance Act, 1917	5,135,000	
Suez Canal Drawn Shares, Receipts issued to National Debt Commissioners	5,000	
		225,272,000
Exchequer Balance March 31, 1930		6,125,000
		£1,065,710,000

The following issues out of Revenue to purchase or redeem Debt are included above under the head of Sinking Fund:—

	£
Capital of Terminable Annuities	968,000
Funding Loan Sinking Fund	3,162,000
Victory Bonds Sinking Fund	2,810,000
Conversion Loan Sinking Fund	16,115,000
4 per cent. Consolidated Loan Sinking Fund	10,000,000
Issues to National Debt Commissioners for Bonds, &c., for Death Duties under s.3 (5) of War Loan Act, 1919	9,347,000
United States Government—Repayment under Funding Agreement	5,548,000
	47,748,000

ESTIMATES COMPARED WITH LAST YEAR'S

The following table compares the expenditure for 1930-31, on existing basis, with the expenditure in 1929-30 as estimated in April, 1929:—

Service	Estimate, 1929-30	Estimate, 1930-31
	£	£
Ordinary Expenditure		
CONSOLIDATED FUND SERVICES		
Interest and Management of National Debt	304,600,000	304,600,000
Payments to Local Taxation Accounts	15,000,000	—
Payments to Northern Ireland Exchequer	5,400,000	5,700,000
Other Consolidated Fund Services	3,560,000	3,300,000
TOTAL	328,560,000	313,600,000
SUPPLY SERVICES		
Army Votes (including Ordnance Factories)	40,545,000	40,500,000
Navy Votes	55,965,000	51,739,000
Air Votes	16,200,000	17,850,000
Civil Votes	238,885,000	295,686,000
Customs and Excise and Inland Revenue Votes	11,569,000	12,134,000
TOTAL SUPPLY SERVICES (excluding Post Office)	363,064,000	417,909,000
Total Ordinary Expenditure	691,564,000	731,509,000
SINKING FUND	50,400,000	50,400,000
SELF-BALANCING REVENUE AND EXPENDITURE		
Post Office	58,110,000	60,275,000
Road Fund	22,600,000	23,650,000
TOTAL SELF-BALANCING REVENUE AND EXPENDITURE	80,710,000	83,925,000

TOTAL OF LOCAL RATES

The estimated rates collected by local authorities in 1929-30 are as follows:—

	£
England and Wales	155,500,000
Scotland	19,093,000

In addition, compensation has been, or will be paid, from the Exchequer to local authorities in respect of their loss of rates in 1929-30 under the Agricultural Rates Act, 1929, the Local Government Act, 1929, and the Local Government (Scotland) Act, 1929, estimated to amount to £13,000,000 in England and Wales and £2,470,000 in Scotland.

It is estimated that the total sums are divisible as follows:—

	England and Wales	Scotland
	£	£
Relief of the Poor	31,800,000	4,414,000
Education	36,900,000	5,517,000
Police	10,300,000	1,272,000
Other services	89,500,000	10,360,000
	168,500,000	21,563,000

LAND VALUATION

SIR GEORGE COURTHOPE'S CRITICISM

Sir George L. Courthope, M.P., president of the Central Landowners' Association, made the following statement last night on the proposals for land valuation for the purposes of the taxation of land values:—

"I cannot believe that the ingenuity of Mr. Snowden will succeed in devising a workable scheme when the carefully thought-out plans which Mr. Lloyd George embodied in the Budget of 1910 met with such a costly failure. Whatever the details of the proposal may prove to be, it cannot fail to have deplorable results in checking housing and other developments by private enterprise, and by adding to the difficulties and burdens of those who are farming land which, though not ripe for immediate building, has a prospective building value in excess of its value for agricultural purposes. Until we see the details of the scheme it is impossible to say anything further."

Mr. R. R. Yardley, secretary of the Land Union, said he could not say they did not anticipate additional land taxation, but they thought it would seriously affect the building trade. As regarded the increase in the scale of estate duties to yield £7,000,000, he thought this was a very serious thing. Landowners could not sell a bit of their investment to pay off the estate duties. They had to raise money mostly by mortgages, and it became a very serious thing to raise more and more money by mortgages on landed estates.

The removal of the last vestige of the betting tax means the abolition of the annual duty of £20 on bookmakers which was left in force when the duties on bets were repealed.

PROPOSED CHANGES IN TAXATION

INCREASE OF 6D. IN STANDARD RATE OF INCOME-TAX

ESTATE DUTIES, SURTAX, AND BEER

The following tables show the proposed changes in taxation and alterations in the law:—

A.—CUSTOMS AND EXCISE

	Existing Duties	Proposed Duties
CUSTOMS:		
Beer:—		
Mum, Spruce, Black Beer or Berlin White Beer, of a specific gravity:—	£ s. d.	£ s. d.
Not exceeding 1215 deg. per 36 gallons	20 2 0	20 14 0
Exceeding 1215 deg. " "	23 11 0	24 5 0
Other sorts, of a specific gravity of 1055 deg. per 36 gallons (and in proportion for any difference in gravity)	5 0 6	5 3 6
	(The above rates are subject to the existing rebate of £5 per 36 gallons at 1220 deg.)	(Subject to the existing additional duty of 10d. per 36 gallons at 1055 deg. consequential on the hop duty, and to the existing rebate of £1 per bulk barrel)
EXCISE:		
Beer, of a specific gravity of 1055 deg. per 36 gallons (and in proportion for any difference in gravity)	5 0 0	5 3 0
		(Subject to the existing rebate of £1 per bulk barrel)
Betting:—		
Bookmakers' personal certificates	10 0 0	To be repealed
Bookmakers' entry certificates	10 0 0	To be repealed

NOTE.—It is proposed that the increases in beer duty shall take effect from April 15 and the repeal of the bookmakers' certificates from November 1, 1930.

B.—MOTOR-VEHICLE DUTIES

1. *Motor-cycles.*—It is proposed as from July 1, 1930, to vary the scale so that £1 10s. shall be the rate of duty for motor-cycles not exceeding 224lb. in weight unladen, instead of 200lb.

2. *Goods Vehicles.*—It is proposed as from July 1, 1930, to reduce the rate of duty for goods vehicles over 2 tons but not exceeding 2½ tons unladen weight from £40 to £35, with a rebate of 20 per cent. in the case of vehicles fitted entirely with pneumatic tires. The rates for goods vehicles of other weights and for electrically propelled goods vehicles to remain unaltered.

3. It is proposed as from January 1, 1931, to provide that for the purposes of the duties charged on mechanically propelled vehicles, a vehicle shall not be deemed to be an electrically propelled vehicle unless the electrical motive power is derived either from a source external to the vehicle or from an electric storage battery which is not connected with any source of power when the vehicle is in motion.

C.—INLAND REVENUE

ESTATE DUTY

I.—ALTERATION OF SCALE OF RATES OF ESTATE DUTY

It is proposed to increase the rates of Estate Duty payable in respect of estates exceeding a net principal value of £120,000 as shown in the following tables. The first table shows the increase in the rates of duty, and the second sets out the scale of rates of duty proposed.

(1) ESTATE DUTY—ALTERATION OF SCALE

Principal Value of Estate		Rate per cent. for each range		Increase in rate per cent.
Exceeding	Not exceeding	Present rates	Proposed rates	
£	£			
120,000	140,000	21	22	1
140,000	150,000	22	22	—
150,000	170,000	22	24	2
170,000	200,000	23	24	1
200,000	250,000	24	26	2
250,000	300,000	25	28	3
300,000	325,000	25	30	5
325,000	400,000	26	30	4
400,000	500,000	27	32	5
500,000	600,000	28	34	6
600,000	750,000	28	36	8
750,000	800,000	29	36	7
800,000	1,000,000	29	38	9
1,000,000	1,250,000	30	40	10
1,250,000	1,500,000	32	42	10
1,500,000	2,000,000	35	45	10
2,000,000	—	40	50	10

(2) ESTATE DUTY—SCALE OF RATES OF DUTY PROPOSED

Principal Value of Estate		Proposed Duty Rate per cent.
Exceeding	Not exceeding	
£	£	
100	500	1
500	1,000	2
1,000	5,000	3
5,000	10,000	4
10,000	12,500	5
12,500	15,000	6
15,000	18,000	7
18,000	21,000	8
21,000	25,000	9
25,000	30,000	10
30,000	35,000	11
35,000	40,000	12
40,000	45,000	13
45,000	50,000	14
50,000	55,000	15
55,000	65,000	16
65,000	75,000	17
75,000	85,000	18
85,000	100,000	19
100,000	120,000	20
120,000	150,000	22
150,000	200,000	24
200,000	250,000	26
250,000	300,000	28
300,000	400,000	28
400,000	500,000	30
500,000	600,000	32
600,000	800,000	34
800,000	1,000,000	36
1,000,000	1,250,000	38
1,250,000	1,500,000	40
1,500,000	2,000,000	42
2,000,000	—	45
		50

II.—ALTERATIONS IN THE LAW

It is proposed to charge Estate Duty in certain cases where property has been transferred to a company prior to death, and to make amendments of the existing law relating to the charge of the duty upon shares of a company and objects of national interest passing upon death and upon the surrender of limited interests in settled property.

STAMP DUTIES

It is proposed to amend the provisions of Section 55 of the Finance Act, 1927, relating to relief from stamp duty in respect of amalgamations and reconstructions of companies. This amendment remedies an omission in the Act of 1927.

It is proposed to grant exemption from Companies' Capital Duty to certain companies formed for national purposes.

It is also proposed to repeal the duty on copies of Probates of Wills and Letters of Administration, and to exempt from duty certain receipts given by officials of County Courts and Courts of Summary Jurisdiction.

INCOME-TAX

I.—STANDARD RATE

It is proposed to increase the standard rate of Income-tax from 4s. to 4s. 6d. in the £.

II.—CHANGE IN GRADUATION

It is proposed to increase the relief from tax given by Section 40 (2) of the Finance Act, 1927. The deduction of tax at half the standard rate on an amount not exceeding £225 of income will be increased to a deduction of tax of five-ninths of the standard rate on an amount of income not exceeding £250. It is proposed that the relief from tax in respect of Life Insurance should remain at the rate of 2s. in respect of premiums on policies taken up after June 22, 1916, and in the case of earlier policies at the rates of 2s., 3s. and 4s. where the total income does not exceed £1,000, exceeds £1,000 but does not exceed £2,000, and exceeds £2,000 respectively.

III.—SURTAX

Rates. It is proposed to make the following increase in the Surtax for the year 1929-30 payable on January 1, 1931:—

	Excess of existing rate over standard rate	Excess of proposed rate over standard rate
	s. d.	s. d.
On the first £500 of excess of income over £2,000 (to £2,500)	0 9	1 0
On the next £500 " (" £3,000)	1 0	1 3
" " £1,000 " (" £4,000)	1 6	2 0
" " £1,000 " (" £5,000)	2 3	3 0
" " £1,000 " (" £6,000)	3 0	3 6
" " £2,000 " (" £8,000)	3 6	4 0
" " £2,000 " (" £10,000)	4 0	5 0
" " £5,000 " (" £15,000)	4 6	5 6
" " £5,000 " (" £20,000)	5 0	6 0
" " £10,000 " (" £30,000)	5 6	6 6
" " £20,000 " (" £50,000)	6 0	7 0
On the remainder (above £50,000)	6 0	7 6

IV.—ALTERATIONS OF LAW.

It is proposed to amend the law to provide for cases where, by reason of a change in the standard rate, tax has been deducted from dividends paid out of the taxed profits of companies at a rate different from the standard rate of the year.

It is proposed that in computing total income for the purposes of Surtax no deduction shall be allowed in respect of interest payments on loans obtained for the purpose of paying premiums on certain policies of assurance.

It is proposed to strengthen the law so as to obtain information respecting the ownership of certain sources of income.

It is proposed to provide for a reassessment to Income-tax, Schedule A, in the year 1931-32 of property in Great Britain, including the Metropolis, to amend the law relating to the assessment to Income-tax, Schedule A, of property within the Metropolis, and to provide for quinquennial valuations in the future for the purposes of Income-tax, Schedule A.

It is proposed to obtain power to enable reciprocal agreements to be made with other countries regarding the conditions of liability to Income-tax in respect of the profits of trade carried on by agents on behalf of non-residents.

It is proposed to make minor amendments of the law, including a revision of the basis of assessment of new businesses in their early years of trading.

IMPORT DUTIES

The announcement about the McKenna duties was not a surprise in industrial circles, where the belief had been held that the Chancellor of the Exchequer could not afford to repeal them. Sir Stanley Machin, an ex-president of the Association of British Chambers of Commerce, said the trading community would learn with relief that they were not to be repealed. It would have been almost a political crime to take away the support which they gave to the industries concerned, all of which showed greater prosperity under their operation. If they had been removed industry would have been disorganized and unemployment increased.

MOTOR USERS DISAPPOINTED

Mr. F. G. Bristow, general secretary of the Commercial Motor Users' Association, said that disappointment would be felt in every section of the commercial motor industry that Mr. Snowden had not made a substantial reduction in the taxation of commercial motor-vehicles, particularly at a time when these vehicles were so heavily taxed, and depression in the road motor transport industry was becoming so acute. The minor concessions that were made to commercial motor-vehicles were apparently those promised last year. An important direction in which relief had been hoped for was an increase in the allowance for commercial motor-vehicles fitted with pneumatic tires.

EFFECT OF CHANGES

46½ MILLIONS MORE IN FULL YEAR

A table is given in the Treasury return showing the estimated effect of the alterations proposed in the Budget, as follows:—

	Estimate, 1930-31 Increase + or Decrease −	In a Full Year, Increase + or Decrease −
	£	£
CUSTOMS:—		
Beer	+ 210,000	+ 230,000
EXCISE:—		
Beer	+ 2,540,000	+ 2,880,000
Bookmakers' Certificates	− 180,000	− 200,000
Total Excise	+ 2,360,000	+ 2,680,000
Total Customs and Excise	+ 2,570,000	+ 2,900,000
MOTOR VEHICLE DUTIES	− *20,000	− *20,000
INLAND REVENUE:—		
Estate Duty: Increase in rates of duty	+ 3,000,000	+ 7,000,000
Stamps: Exemption in favour of certain companies and minor amendments	− 250,000	− 50,000
Income Tax: Increase of 6d. in the Standard Rate	+ 23,500,000	+ 29,000,000
Change in graduation	− 2,500,000	− 5,000,000
Surtax: Increased rates	+ 7,500,000	+ 12,500,000
Disallowance of interest in connexion with certain policies of assurance	Nil	+ 250,000
Minor alterations of law		Negligible
Total Inland Revenue	+ 31,250,000	+ 43,700,000
Grand Total	**+ 33,800,000**	**+ 46,580,000**

* This is the loss to the Exchequer. The loss to the Road Fund will be £40,000 in respect of Motor Cycles and £50,000 in respect of Goods Vehicles.

INCOME-TAX AND SURTAX

SPECIMEN FIGURES

The following table shows the amount of income-tax (and surtax, if any) on specimen incomes payable by married couples with three children under the present and the new scales. Pence are omitted from the table:—

Total Income	Existing Charge: If income all Earned Income	Existing Charge: If income all Investment Income	Proposed Charge: If income all Earned income	Proposed Charge: If income all Investment Income
£	£ s.	£ s.	£ s.	£ s.
400	—	1 10	—	1 10
500	3 3	11 10	3 3	11 10
600	11 10	21 10	11 10	21 10
700	19 16	40 10	19 16	39 12
800	33 16	60 10	32 2	62 2
900	50 10	80 10	50 17	84 12
1,000	67 3	100 10	69 12	107 2
1,250	108 16	150 10	116 10	163 7
1,500	150 10	200 10	163 7	219 12
2,000	250 10	300 10	275 17	332 2
2,500	369 5	419 5	413 7	469 12
3,000	494 5	544 5	557 2	613 7
4,000	769 5	819 5	882 2	938 7
5,000	1,081 15	1,131 15	1,257 2	1,313 7
10,000	2,981 15	3,031 15	3,457 2	3,513 7
20,000	7,356 15	7,406 15	8,582 2	8,638 7
30,000	12,106 15	12,156 15	14,082 2	14,138 7
50,000	22,106 15	22,156 15	25,582 2	25,638 7
100,000	47,106 15	47,156 15	55,582 2	55,638 7
150,000	72,106 15	72,156 15	85,582 2	85,638 7

SINGLE PERSONS

The following table shows the amount of Income-Tax (and Surtax, if any) payable on specimen incomes by single persons (pence being omitted):—

Total Income	Existing Charge: If income all earned income	Existing Charge: If income all investment income	Proposed Charge: If income all earned income	Proposed Charge: If income all investment income
£	£ s.	£ s.	£ s.	£ s.
250	7 6	11 10	7 6	11 10
300	11 10	16 10	11 10	16 10
350	15 13	21 10	15 13	21 10
400	19 16	30 10	19 16	28 7
500	33 16	50 10	32 2	50 17
600	50 10	70 10	50 17	73 2
700	67 3	90 10	69 12	95 17
800	83 16	110 10	88 7	118 7
900	100 10	130 10	107 2	140 17
1,000	117 3	150 10	125 17	163 7
1,250	158 16	200 10	172 15	219 12
1,500	200 10	250 10	219 12	275 17
2,000	300 10	350 10	332 2	388 7
2,500	419 5	469 5	469 12	525 17
3,000	544 5	594 5	613 7	669 12
4,000	819 5	869 5	938 7	994 12
5,000	1,131 15	1,181 15	1,313 7	1,369 12
10,000	3,031 15	3,081 15	3,513 7	3,569 12
20,000	7,406 15	7,456 15	8,638 7	8,694 12
30,000	12,156 15	12,206 15	14,138 7	14,194 12
50,000	22,156 15	22,206 15	25,638 7	25,694 12
100,000	47,156 15	47,206 15	55,638 7	55,694 12
150,000	72,156 15	72,206 15	85,638 7	85,694 12

CHANGES IN 20 YEARS

The standard rates of income-tax since 1907-8 have been as follows:—

	s.	d.
1907-8 and 1908-9	1	0
1909-10 to 1913-14	1	2
1914-15	1	8
1915-16	3	0
1916-17 and 1917-18	5	0
1918-19 to 1921-22	6	0
1922-23	5	0
1923-24 and 1924-25	4	6
1925-26 to 1929-30	4	0
1930-31 (proposed)	4	6

INCOME-TAX AND DEATH DUTIES

LORD DECIES'S VIEWS

Discussing the increase in the income-tax, surtax, and death duties last night, Lord Decies, director of the Income Tax-payers' Society, pointed out that Mr. Snowden proposed to get practically the whole of the extra money he needed from the same small body of direct taxpayers, not more than 2,250,000 in all. "We are very disappointed," he said, "and the effect will certainly be to hit trade. People with comparatively small incomes who are now employing domestics, gardeners, and such servants will have less money to spend and will employ fewer people. The rich man will think more about investing his money abroad and about breaking up his estate. Money which might help trade will leave the country."

He agreed that the raising of the relief under the income-tax proposals would benefit the person of small income.

The increase in the death duties, he added, would offer a great incentive to anybody with large capital to put a big part of it abroad. On an estate of £1,000,000 the duties were increased by 10 per cent. In the past an estate of £2,000,000 had paid 40 per cent.; now it would have to pay 50 per cent. The position of a son inheriting an estate would be very difficult. He would probably have to sell up and in the case of a son dying soon after his father a big estate might practically disappear altogether. The new provision was bound to cause a lot of unemployment and do harm to trade.

No word of economy, he pointed out, was to be found in the whole Budget. The process of buying votes by social legislation was being continued and a small section of the community was being called upon to bear the whole cost. The surtax, chargeable on incomes over £2,000, he added, was to be raised by special resolution so as to become payable on January 1, 1931, instead of in the following year, as would be the case without the resolution. With reference to the reassessment of property for income-tax, he explained that there had been no general reassessment outside London since 1923 and no general rule as to the effect of the coming reassessment could be laid down.

INSURANCE AND PENSION FUNDS

Mr. Pethick-Lawrence, Financial Secretary to the Treasury, in a written answer to Mr. Rhys Davies, M.P., states that latest available returns show that the balance of the National Health Insurance Fund at December 31, 1928, was £125,000,000; the balance of the Contributory Pensions Fund at March 31, 1929, £42,700,000; and the amount of the debt of the Unemployment Insurance Fund at April 5, 1930, £39,180,000.

Mr. Stenson Cooke, secretary of the Automobile Association, stated that the entire absence from the Budget statement of any provision to reduce the taxation of motor-vehicles was unjust. Excessive taxation had restricted the beneficent effect of motor traffic in developing the wealth and resources of the country.

ESTIMATED EXPENDITURE, 1930-31

INCREASE OF 40 MILLIONS OVER LAST YEAR

DETAILS OF GRANT SERVICES, PENSIONS, AND INSURANCE

The estimated expenditure of 1930-31 is compared with that of 1929-30 in the following tables:—

	Original Estimates of Expenditure: 1929-30		1930-31 (on existing basis)		
	£000	£000	£000	£000	Increase or Decrease compared with 1929-30 £000
*1. GRANT SERVICES (except Road Fund)					
Services in Great Britain (For details see Table B)	111,269		130,821		
Irish Services	8,029		8,356		
		119,298		139,177	+ 19,879
2. NATIONALLY ADMINISTERED SERVICES—					
Interest on Savings Certificates	16,600		23,000		
Other Debt Interest and Management	288,000		281,600		
		304,600		304,600	—
National Pensions and Insurance (For details see Table C)	132,276		151,424		
		132,276		151,424	+ 19,148
Defence—					
(a) Navy	47,628		43,356		
(b) Army	32,789		32,602		
(c) Air Force	16,100		17,705		
(d) Middle East	232		382		
		96,749		94,045	— 2,704
Tax Collection—					
(a) Customs	4,262		4,422		
(b) Inland Revenue	6,786		7,255		
		11,048		11,677	+ 629
All other Services (For details see Table D)	27,593		30,586		
		27,593		30,586	+ 2,993
Total		691,564		731,509	+ 39,945
3. NATIONAL DEBT SINKING FUND		50,400		50,400	—
4. SELF-SUPPORTING SERVICES—					
Post Office		58,110		60,275	+ 2,165
Road Fund		22,600		23,650	+ 1,050

* The figures for 1929-30 include a sum of £15,560,000, and those for 1930-31 a net charge of £30,983,000, falling on the Exchequer in consequence of the Local Government Acts, 1929.

GRANT SERVICES

	Original Estimates for: 1929-30	1930-31	
	£000	£000	Increase or Decrease compared with 1929-30 £000
Grants for Local Services, &c., in Great Britain—			
New Exchequer Contributions to Local Revenues	*15,560	44,507	+ 28,947
Payments to Local Taxation Accounts	14,660	300	− 14,360
Education	46,845	51,685	+ 4,840
Agriculture (including Land Settlement Grants and Loans and the Development Fund)	3,067	2,683	− 384
Health Services	4,165	488	− 3,677
Housing	12,819	13,651	+ 832
Reformatories and Mental Deficiency	1,213	526	− 687
Probation	49	49	—
Police (voted grants)	5,957	8,820	+ 2,863
Payment in respect of rates on Tithe Rent-charge	700	700	—
State payments in respect of—			
(i.) School Teachers' Pensions	1,512	1,783	+ 271
(ii.) Police Pensions	2,478	2,636	+ 158
Unemployment Grants and Loans	2,015	2,250	+ 235
Development Grants	—	200	+ 200
Miscellaneous	229	543	+ 314
Total	111,269	130,821	+ 19,552

* Exclusive of £2,570,000 payable to Rating Authorities out of the Rating Relief Suspense Account.

NATIONAL PENSIONS AND INSURANCE

	Original Estimates for: 1929-30	1930-31	
	£000	£000	Increase or Decrease compared with 1929-30 £000
Pensions charged on Defence Votes	17,035	17,318	+ 283
Pensions charged on Revenue Votes (excluding Post Office)	887	862	− 25
Civil Service Pensions (including Consolidated Fund Pensions)	1,803	1,896	+ 93
Irish Police Pensions	701	675	− 26
Old Age Pensions	35,497	36,497	+ 1,000
War Pensions (including Merchant Seamen's Pensions and administration)	54,114	51,976	− 2,138
Payment to Widows' Orphans' and Old Age Contributory Pensions' Account	4,000	9,000	+ 5,000
Grants to Insurance Schemes—			
(i) Health	6,241	6,730	+ 489
(ii) Unemployment	11,998	26,470	+ 14,472
Total	132,276	151,424	+ 19,148

ALL OTHER SERVICES

	Original Estimates for: 1929-30	1930-31	
	£000	£000	Increase or Decrease compared with 1929-30 £000
Foreign and Imperial Services (excluding Defence)	1,795	1,979	+ 184
Colonial Development Fund, &c.	62	812	+ 750
Imperial War Graves Commission	538	652	+ 114
Oversea Settlement	1,380	833	− 547
Liquidation of War Commitments	764	166	− 598
Preparation of Electoral Registers	368	431	+ 63
Forestry	500	838	+ 338
Training, &c., of ex-Service men	35	30	− 5
Empire Marketing	550	550	—
Export Credits	42	59	+ 17
Beet Sugar Subsidy	3,000	5,400	+ 2,400
Training and Transference of Unemployed	930	1,002	+ 72
Agricultural Credits	500	135	− 365
Works, Buildings, &c.	4,493	4,697	+ 204
Mint	50	150	+ 100
All other expenditure, including Judicial, Financial, Trade, Foreign and Empire Departments, Stationery, Museums, and administration of all Grant Services in Great Britain	12,586	12,852	+ 266
TOTAL	27,593	30,586	+ 2,993

LANDED ESTATES AND TAXATION

EFFECTS OF CONVERSION INTO COMPANIES

(FROM A CORRESPONDENT)

In recent years there have been many instances of the formation of private companies, "limited" or "unlimited," to administer large landed estates, which had until then been in individual ownership and control.

In some cases the articles of association have definitely forbidden any invitation to the public to subscribe capital. In most of the schemes the individual owner has become "governing director." The nominal capital of such companies has ranged from a comparatively small sum like £10,000 up to £2,000,000 or more, the average being about £150,000. One of the advantages to owners in forming such a company has been in regard to super-tax, which has been payable only on dividends paid by a company and received by an individual taxpayer, and not on its receipts as a company.

The operation of distributing property is facilitated by company procedure, and the amount of tax leviable on income from the company when that income is spread over a number of recipients is, of course, less than it would have been if the whole income had been taxed in respect of a single taxpayer. An estate in certain contingencies also benefits in a reduction of death duties.

It would be easy, however, to exaggerate the advantages, in the form of reduced payments, derived by landowners from conversion into companies. The advantages are not wholly in the reduction of taxes paid. Conversion facilitates the definition of shares of an estate for the purposes of distribution by bequests. A further advantage, not affecting the taxable yield from a property converted into a company, is that the raising of capital for estate improvement has been rendered an easier and simpler operation. From the Revenue standpoint it is not easy to see how further changes in the law can result in any remarkable accretion of the yield from landed estates. There is not much income from them now that escapes having to contribute in a variety of ways to the Exchequer.

Sir Ernest Jardine, president of the Nottingham Chamber of Commerce and chairman of William Hollins and Co., said that Mr. Snowden's statement that the Government intended to abolish the silk duties during the present Parliament would prevent the extension of businesses making or using real and artificial silk.

LACE MAKERS' DISMAY

MANIFESTO BY NOTTINGHAM FEDERATION

The Nottingham Lace Manufacturers' Federation last night issued the following manifesto:—

"The decision not to renew the safeguarding duties has been received with consternation and dismay. Last Wednesday a petition signed by 12,861 people engaged in the trade was presented to the Prime Minister and Mr. Snowden, but it has evidently been ignored. The effect of the Chancellor's decision will be to make the outlook very black indeed for the industry, the more so in view of the threatened increase in the United States duties, which will be virtually prohibitive for laces and nets. This will concentrate French competition on the British market, and our lace will have to compete with lace produced at wages 60 per cent. of those ruling in this country. Unemployment will thereby be increased and many factories will have to close down."

The manifesto also calls attention to the "unfair discrimination" between the McKenna duties and the safeguarding duties, one being retained and the other scrapped, though both serve the same purpose.

SINGER COMPANY'S NEW FACTORY

At Coventry last evening Mr. W. E. BULLOCK, managing director of Messrs. Singer and Co., Limited, said that nearly a year ago his board of directors decided that a scheme for the construction of a new factory in Birmingham would not be proceeded with if a Labour Government were returned to power. In November, however, when they realized that the McKenna duties must be retained, the plans were set into operation, and the erection of the new factory was begun. To-day the factory was completed, and in a month or two it would be in full swing. They would be able to make an increasing quantity of motor-vehicles with an accompanying decrease in cost, and, of course, an increase in the number of workpeople employed. The building of the factory was a big risk. They gambled with about a quarter of a million pounds, but the Budget showed that they had won. Even if the McKenna duties were removed at a later date he did not think that they would be seriously affected. Equipped as they were to-day they could turn out cars and commercial vehicles competitive in price with foreign vehicles and superior in quality to them even if they were admitted to this country free of duty.

WAR LOANS

DOMINIONS, COLONIES, AND ALLIES

Details of War Loans to Dominions and Colonies are given as follows:—

CAPITAL SUMS OUTSTANDING ON MARCH 31, 1930:—

Interest is being paid on all these loans, and in the case of Australia, New Zealand and Trinidad an Annual Sinking Fund:—

	£
Australia	81,285,000
New Zealand	26,838,000
South Africa	7,500,000
Newfoundland	400,000
Trinidad	440,000
Jamaica	53,000
	116,526,000

LOANS TO ALLIES, &C.

I.—FUNDED

AGGREGATE OF AGREED ANNUITY PAYMENTS DUE UNDER FUNDING AGREEMENTS AND OUTSTANDING ON MARCH 31, 1930:— £1,138,500,000

Allied War Debts:—

	£
France	*771,590,000
Italy	258,250,000
Rumania	30,750,000
Portugal	22,950,000
Yugoslavia	22,200,000
Greece	22,850,000
	1,138,500,000

CAPITAL SUMS OUTSTANDING ON MARCH 31, 1930:—

Relief and Reconstruction Loans:—

Repayable by instalments of principal and interest:—

	£
Belgium	9,000,000
Belgian Congo	3,600,000
Poland	4,341,000
Rumania	2,200,000
Estonia	237,000
Yugoslavia	1,996,000
Austria	8,932,000
	30,306,000

OTHER DEBTS:—

Repayable by instalments of principal or of principal and interest:—

	£
Latvia	1,257,000
Greece	65,000
Poland	89,000
Czechoslovakia	544,000
Rumania	22,000
Estonia	917,000
Lithuania	60,000
Poland (Upper Silesia Plebiscite)	605

Tweed Dress and Jacket in light weight mixtures of Beige, Fawn, Brown, and Spring colourings. Sleeves of Jacket lined Crêpe de Chine. In S.W. and O.W. sizes.

Price complete

6½ gns.

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Practical TWO PIECE SUITS for Town or Country Wear

Two-Piece Suit in fancy Check Wool Georgette. Well cut Dress has a skirt with tailored pleats back and front, and the bodice has a jabot of Georgette to tone. Coat is cut on long lines, lined throughout with Crêpe de Chine, and finished with soft Hare collar to tone. In Black, Navy, Beaver, Blue, or Raspberry. In W. and O.S. sizes.

PRICE 10½ gns.

Ensemble in fancy Wool Georgette. Dress has pleated basque and skirt, with fancy belt. Attractive Coat to match, with White Lapin collar and pleating. Ideal for smart occasions. In W. and S.W. only. In Saxe, Green, Beaver, Fawn, Black, White and Navy.

PRICE 15½ gns.

Letters to the Editor

THE CADET CORPS

A SUGGESTION FOR MR. SHAW

TO THE EDITOR OF THE TIMES

Sir,—In singling out the Cadet Corps for non-recognition "on moral and educational grounds," the Secretary of State for War has surely—and possibly unwittingly—touched the nadir of illogicality. In this week's issue of the *Schoolmaster*, the organ of the National Union of Teachers, it is revealed that the representations made by the delegation from that body (who, by the way, have no authority to speak for either type) were directed against both the Secondary School Cadet Corps and the Junior Officers Training Corps. Mr. Shaw pronounced these representations "unanswerable," and yet, though the ideals, the work, and the composition of the two are largely the same, he decided to continue to encourage the one and to try to destroy the other.

The organ of the National Union of Teachers declares that the decision of the Secretary of State for War does not satisfy the case made by its representatives, and the next attack will no doubt be on the Officers Training Corps.

Mr. Shaw admits that "opinion scholastic and military is overwhelmingly in favour of the maintenance of the Junior Officers Training Corps," and there is little doubt that, if he had consulted those who were in a position—which the National Union of Teachers certainly was not—to speak for the Cadet Corps in the secondary schools, he would have discovered that here again "opinion scholastic and military was overwhelmingly in favour of their maintenance." In the secondary schools which have Cadet Corps the number of cadets is about 35 per cent. of those eligible, which proves—if proof were needed—that this form of training is only undertaken by those who are really keen to join. The suggestion that there is "compulsory military training" in these schools is founded on fiction rather than fact.

Since it seems from the speech in which he first announced the withdrawal of the official recognition of the Cadet Corps that the Secretary of State for War was not at that time in possession of all the relevant facts and was acting under a possible misapprehension, we hope that, now that the position has been made clearer, he will reconsider his decision to withdraw official recognition and will leave the matter open until he has had an opportunity of hearing the views of those who are responsible for the training of the Cadet Corps.

Such a course would help to satisfy the national interest for "fair play," and to remove the impression that the Secretary of State for War has been led into such a logically indefensible position that the only way out is by arbitrary enactment.

We are, Sir, yours faithfully,
W. JENKYN THOMAS,
F. R. HURLSTONE-JONES,
Joint Honorary Secretaries.

The Incorporated Association of Headmasters, 29, Gordon-square, W.C.1, April 14.

A LIBRARY OF WAR LITERATURE

TO THE EDITOR OF THE TIMES

Sir,—With reference to the admirable leading article on War books in to-day's issue of *The Times*, I should like to draw the attention of your readers who may be unaware of its existence to the very extensive library of War literature housed in the Imperial War Museum.

This library already contains over 50,000 books (apart from pamphlets, manuscripts, &c.) relative to the Great War alone, and is still adding to its shelves at the rate of several hundred volumes a year. It can probably claim to be the most complete collection of its kind in the world and is proving of great value to authors, lecturers, and students of the War period.

It has not yet been possible to print a catalogue but, with the help of elaborate indices, reference can quickly be made by readers to any particular aspect of the great struggle. There are books in many languages but mostly of course in English, and anyone desirous of studying the subject so ably dealt with in your leading article cannot fail to find this library of use.

I am, Sir, your obedient servant,
MARTIN CONWAY.

Imperial War Museum, South Kensington, S.W.7, April 10.

SECURITY UNDER THE COVENANT

TO THE EDITOR OF THE TIMES

Sir,—In stating that I omitted to mention the dispute between Yugoslavia and Albania (1921) "because it was dealt with under Article XVI.," Mr. J. H. Harley is doubly incorrect, both in the attribution of motive and in his facts.

When hostilities broke out between Yugoslavia and Albania in November, 1921, the Council proceeded to restore peace by resorting to its procedure under Article XI.—namely, the convoking of an extraordinary session separating the combatants by laying down zones of demarcation—arrangements which were supervised by a Commission appointed by it. It is true that the British Prime Minister, Mr. Lloyd George, in his telegram convening the meeting made a threatening reference to Article XVI. directed against one of the parties to the dispute only—Yugoslavia, but Mr. H. A. L. Fisher, the British representative on the Council, found the reference very embarrassing. In reply to the Yugoslav representative, who protested against this presumption of guilt, Mr. Fisher had to explain that the dispute had been submitted in accordance with Article XI., and he quoted paragraph 2 of that Article by means of which a State exercises its friendly right.

The Council, in fact, accused neither party of having violated the Covenant. "It appeared to the British Government," Mr. Fisher declared, "that it was desirable that the Council should assemble without delay, that it should receive from the two interested parties the required explanations and assurances, and that, should these explanations be unsatisfactory, or these assurances incomplete, the Council should consider what measures should be taken to ensure that the obligations of the Covenant are respected by all the members of the League."

Article XI. was not applied to the Corfu case. If it had been, as I stated in my letter, the Council would not have been hampered by having to consider whether the "coercive measure" constituted an act of war or not.

Of the 24 cases handled by the Council, 19 have been submitted in accordance with Article XI., the others in accordance with Articles IV. or XV.; in no case has Article XVI. been applied. This practice lays emphasis on the true character of the Council's preventive action which separates the combatants without concerning itself at first with the rights and wrongs of the dispute. This is true police action—the special function of the Council as an executive instrument of Governments. It is for a Court or a neutral commission to unravel the causes, when peace has been restored. I fail to see that in so describing the Council's activities I attempt to assimilate its procedure to that of the Permanent Court.

Yours faithfully,
T. P. CONWELL-EVANS.

14, Frognal-gardens, Hampstead, N.W.3, April 10.

KEN WOOD

THE L.C.C.'S PLANS

TO THE EDITOR OF THE TIMES

Sir,—I have read the letter from your correspondent Mr. Arthur Waugh expressing his fear that the pleasant rural resort, Ken Wood, may be transformed into a "semblance of a cockney park."

Naturally there must be changes when a private estate is opened for public use, especially when, as in this case, the grounds have proved so popular as to attract thousands of visitors. Every effort has been, and will be, made to honour to the full the wishes of the generous donor, and only such work has been done as is consistent with public user. Thus, the terrace in front of the house has been tar-sprayed, as in any dry spell the surface is found to become loose and uncomfortable for pedestrians. After spraying, a liberal supply of crushed shingle was added, so as to preserve as far as possible the appearance of a gravelled path, without any of its discomforts. The few trees that have been treated were diseased and hollow and a minimum of pruning has been carried out in order to render them safe.

The alterations to the lawn leading down to the pond, so far from being a levelling of the contours, have as their object the restoration of the original slopes, which had been flattened out by a previous tenant to form a lawn tennis court. I feel sure that this reinstatement would have had the fullest support of the late Lord Iveagh, and I may add that no alteration of any kind is carried out without consulting his trustees.

Yours faithfully,
J. ELLIOT MARK, Chairman of the Parks and Open Spaces Committee of the London County Council.

The County Hall, S.E.1, April 14.

INSTRUMENTS OF ECONOMY

TO THE EDITOR OF THE TIMES

Sir,—"Public Service," in your issue of April 3, having misquoted me as claiming for the Estimates Committee an officer of Parliament "*like* the Comptroller and Auditor-General," proceeds to develop the likeness into identity and then reproaches me with having "stopped suddenly by the wayside," short of this "final and apparently inevitable" conclusion. But what I wrote was "its expert assistant must be as independent as is the C. and A.-G."; and my reason for not identifying him with that high officer was that exploration of that path long ago had shown it to be a wrong turning.

If he will look up the Ninth Report of the National Expenditure Committee of 1918, he will find that the Committee, while recognizing the advantage of so making use of existing machinery, was "clearly of opinion that it is inadvisable, for the reason (among others) that it would introduce undesirable complications into the relations between the C. and A.-G. and his Department on the one hand, and the Treasury and the spending Departments on the other." And if he will read the *questionnaire* addressed by that Committee to a number of experienced Ministers, M.P.s, and officials, and the replies on this point from the then C. and A.-G. (Sir Henry Gibson), his assistant (now Lord Olivier), the then Joint Secretaries of the Treasury (Lords Chalmers and Bradbury and Sir Thomas Heath), and myself, he will see the nature of the other reasons referred to. They show the strongest objections in both theory and practice.

To make the C. and A.-G. the Examiner of Estimates before they are voted would impair his statutory quasi-judicial authority in dealing with the accounts of expenditure, and would have something in common with the recent unfortunate suggestion that H.M. Judges should give the Government advice on points of law otherwise than from the Bench. And in practice, with the strictly limited time available for the whole preparation, examination, discussion, and voting of the numerous Estimates coinciding with the season for the preparation, audit, and final "pipe-claying" of the annual accounts, it would be physically impossible for the C. and A.-G. to add to his proper functions the work requiring to be done for a real Estimates Committee; for in neither capacity could he delegate his personal responsibility to subordinate officers.

I am, &c.,
Cookham. C. HARRIS.

MENTAL TREATMENT

TO THE EDITOR OF THE TIMES

Sir,—I have read with great interest and satisfaction your leading article in Saturday's issue on the subject of Mental Treatment and the Board of Control, and the letter of Colonel Fremantle to which it refers.

With your permission, I would add one further consideration to the weighty reasons adduced for insuring that both Commissioners and Assistant Commissioners should be persons of recognized standing and authority. These should be such as not only to secure the respect of medical superintendents and the satisfaction of the public. It is at least equally—indeed, in my judgment it is even more—important that they should command the confidence of the patients for whose welfare they are responsible, whose destiny is to a large extent in their hands, and many of whom are very shrewd judges in such matters.

I am, Sir, your obedient servant,
SANDHURST.

Edgebrook, Sheringham, April 13.

GLASTONBURY CAR PARK

TO THE EDITOR OF THE TIMES

Sir,—The announcement by the managing director of the Mid-Somerset Motor Company, Limited, that the new car park at St. Dunstan's, Glastonbury, "will not be an eyesore in any way, inasmuch as the pumps and oil cabinets, even to the uniform of the caretaker, will be of a pleasing oak colour," is an indication of such praiseworthy intentions to preserve the ecclesiastical and historical character of the neighbourhood that doubtless further suggestions will be as sympathetically considered as they are respectfully offered.

What "oak colour" is "pleasing" or displeasing will, I fear, excite much discussion; but there can be no variety of opinion about the desirability of ensuring in the design of the garage building and the ruins of Glastonbury Abbey close architectural harmony. Probably some scenemaker attached to one of our all-British film companies would be honoured by an invitation to cooperate with the managing director of the Mid-Somerset Motor Company, Limited.

I would suggest, further, that something medieval in the costumes of the mechanics and servants of the company would be more appropriate than a uniform of "pleasing oak colour." In place of mechanics' overalls the traditional girdled garb of monks would be both practical and pleasing; and other servants might well be dressed in doublet and hose, jerkin, and such-like habits of a one-time Merrie England. Archaic turns of phrase and quaint modes of address could be affected by the company's servants when dealing with the motoring public.

Glastonbury Garage, so organized and managed, would become with Glastonbury Abbey one of the wonders of the West of England.

Yours, &c.,
H. A. VENTING GIBBS.

April 12.

GUN-RUNNING IN THE PERSIAN GULF

DETECTION BY FLYING-BOATS

TO THE EDITOR OF THE TIMES

Sir,—Admiral of the Fleet Lord Beatty in his speech in the House of Lords yesterday made one or two statements which are not correct. I spent a great deal of two commissions in the Persian Gulf, and during one of them was employed boat cruising in a 26ft. sailing pinnace in the suppression of gun-running. Most of my time was during the worst part of the year, when *Shamáls* are frequent. From my experience in this little boat and my years spent in flying his statement that flying-boats could only operate in three months of the year is entirely fallacious.

As regards stopping and searching dhows, the limitations of a sloop are immense, taking into consideration that the majority of gun-running dhows make the passage by night. The places to catch the dhows are—(*a*) While lying in wait on the Arabian Coast awaiting a favourable wind; (*b*) while closing the Baluchi Coast at daybreak. A flying-boat can search miles of coast within a space of a few hours, while the sloop can deal with only a small section. Flying-boats can alight near a dhow and search the dhow by aid of their boat, which can easily be carried by the large flying-boats that would be used.

As regards the Red Sea, frequent conversation with captains of Red Sea sloops in 1926 and 1927 showed their keen appreciation of the uses of flying-boats for the work in this area.

I am, Sir, your obedient servant,
C. R. SAMSON,
Air Commodore (Retired).

The Red House, Cholderton, near Salisbury, April 10.

JEW AND ARAB

TO THE EDITOR OF THE TIMES

Sir,—A letter from your correspondent "G.," in *The Times* of April 11, suggests that the study of Arabic and Arabic civilization should lead to a better understanding between Jew and Arab in Palestine and quotes a memoir of the late Michael Lange in support of his view. He is perhaps unaware that the Hebrew University of Jerusalem has established a strong department of Arabic, with five teachers, carrying on both research work and elementary teaching in Arabic and Islamic studies generally. The "Friends of the Hebrew University" in this country have established a "Plumer scholarship" of £100 a year in this department. It is the fervent hope of many of us that the university, opened by Lord Balfour in April, 1925, may serve as a powerful instrument for the pacification of Palestine and for the elimination of group-hatreds which, in that country, as elsewhere, are largely due to want of understanding.

Yours faithfully,
P. J. HARTOG (Past-President of the Friends of the Hebrew University).

5, Inverness-gardens, W 8, April 13.

WOOL TEXTILE TRADE

TO THE EDITOR OF THE TIMES

Sir,—May I refer briefly to the crisis in the woollen trade? The proposed reductions of 9¼ per cent. to 9¼ per cent. in wage rates recommended by the Macmillan Inquiry are an attempt to bridge the gulf between costs of woollen cloth production here and abroad, i.e., in Poland, Italy, France, Czechoslovakia, Germany, &c., where wage rates are 65 per cent. to 20 per cent. less than in this country. Foreign overhead charges also are lower than British, and the only fixed factor is the cost of raw wool which is sold at world prices. On the basis of the present facts, the case for lower costs is overwhelming.

It is not, I think, disputed that for quality and efficiency of production the British woollen industry maintains its dominating position among its competitors. An analysis of the woollen imports of the main importing markets of the world shows that British salesmanship has of recent years secured an even larger share of world trade than it did before the War. Further, the world is to-day consuming more wool goods than it did before the War. Nevertheless, the position of the industry is such that only recently a Yorkshire mill for which £400,000 was refused in 1926 is now being offered unsuccessfully at under £60,000.

The main difficulty concerns the position in our home market of medium and lower-grade goods, in which price is a more important factor than quality. To fill the gap caused by the difference in costs of production of these goods here and abroad, the 1929 Woollen Safeguarding Committee, presided over by Sir H. Llewellyn Smith, suggested that an import duty of 10 per cent. to 15 per cent. was necessary, while the 1925 Committee of Inquiry suggested a figure of 12½ per cent. based on the total cost of production. The original wage proposals of the employers involved about double the wage reductions proposed by Lord Macmillan.

The Macmillan award represents not more than 3½ per cent. to 3 per cent. of the total cost of production (labour costs being less than one-third of the total cost of production). The Macmillan proposal, therefore, while it may constitute one arch of the bridge necessary to span the gap, is clearly inadequate as a solution of the problem as a whole. If the proposed reduction in wage rates would, in fact, increase the ability of the trade to secure more business, then wages in spite of the lower rates might well be increased and unemployment absorbed, assuming, of course, that the question of hours is also dealt with. In fact, I venture to suggest that there is much cogency in the view taken by many employers, and, for different reasons perhaps, by the majority of the operatives, that the Macmillan solution cannot and will not meet the case.

What, then, is to be suggested? It is, of course, needless to dispose of the allegation that the troubles of the trade are due to over-capitalization. That is a pure myth. It is generally admitted that the industry does not lend itself to standardization, both by reason of the nature of its raw material and of the nature of the demand for its finished products. As the employers made clear at the inquiry, speaking generally, rationalization would undermine the technical ability of the trade to meet the nature and variety of the demand for its products, although certain measures of amalgamation in sections of the industry are not precluded. Clearly, even when the proposed wage reductions have placed skilled operatives in our woollen industries on a standard of living inferior to that enjoyed by chauffeurs, scavengers, railway porters, Government messengers, and City typists, the economic position of the industry will still call for further solution—whether by means of safeguarding or by the readjustment of the distributive to the productive side of the industry, or both, it is not possible for me in this letter to discuss. I venture to suggest, however, that further consideration is necessary.

Yours, &c.,
ELDRED P. HITCHCOCK.

82, Cleveland-square, W.2.

LIBERALS AND EMPIRE FREE TRADE

TO THE EDITOR OF THE TIMES

Sir,—As the past and prospective Liberal candidate for the Hastings Division, may I reply at once to the public appeal from Sir Henry Lunn, which appears in *The Times* to-day, in which he asks that no Liberal shall stand against Lord Eustace Percy, who is "pledged to a policy of free food."

The answer is simply that no such pledge has, in fact, been given, and although I admire, as Sir Henry does, the right hon. gentleman's independence of thought and speech, I have no evidence that he would, if necessary, vote against his party on this matter. I am sure that Sir Henry will agree that if he has been misinformed as to Lord Percy's attitude, he will as "an active member of the Liberal Party" vote for the candidate who receives the unanimous support of the constituency association.

Yours faithfully,
T. A. E. SPEARING.

Lincoln, Steventon-road, W.12, April 14.

Points from Letters

THE ARMY IN THE WAR

As a worker of many years' standing for pensioners and ex-Service men, in contact with hundreds of the rank and file, and a smaller proportion of New Army officers, may I put in my humble testimony in their favour? It is impossible not to be generally impressed by the fact that their War service, far from degrading, has enriched and ennobled them. It raised their ideals and strengthened their characters. It has enabled them to meet the many difficulties of their after lives in a more loyal, reasonable, and manly spirit than they would otherwise have done. The years of war were not all tragedy, but a great page in British history, and their experience an incalculable asset in the character of British manhood to-day. Let those who come after take example.—Miss AMY DEBENHAM.

THEIR BLOOD FOR OTHERS

As one whose wife has recently benefited greatly from a blood transfusion, I write to endorse what has been written by your correspondent, Mr. H. A. Easton, regarding the Blood Transfusion Service. I am told that the donor gives his blood without receiving any pecuniary advantage, and his name is not divulged to the recipient. When acknowledging my letter of gratitude, the hon. secretary said that not one person in 50 troubles to express his thanks to the donor or to the Service.—Mr. A. R. THOMAS, Merrivale, 43, Fox-hill, Upper Norwood, S.E.19.

A GOOD FRIDAY SNOWSTORM

The Good Friday snowstorm to which your correspondents refer occurred in 1876, the date being April 14. It was experienced over the greater part of England, and in many of the central and eastern districts the ground was covered more than a foot deep. Lincolnshire appears to have suffered particularly badly, for at Stamford the average depth was reported to be between 2ft. and 3ft., while on the Wolds near Horncastle a furious north-easterly gale piled up drifts 15ft. high. This blizzard swept over the country within a week of a spell of exceptionally warm weather. On April 8 the temperature stood above 70deg. in the shade at Greenwich and elsewhere. The maxima on the 13th were in many instances 30deg. to 35deg. lower than they had been five days before, and at Hillington, Norfolk, the highest reading was only 32.6deg.—Mr. E. L. HAWKE, Caenwood, Rickmansworth, Herts

PARCELS FOR KENYA

As a result of my letter published in *The Times* of April 1, I have ascertained that Messrs. Carter, Paterson and Co., the carriers, have agents in Kilindine, who would arrange for parcels to be sent upcountry and delivered to the consignee free of all charges, including the duty. Messrs. Carter, Paterson and Co. have agents in all the principal towns of England, and a means is accordingly available for the sender to pay the Kenya Customs duty of which I was not aware. I do not, therefore, propose to take any further steps.—Mr. F. A. BAINBRIDGE, The Manor House, Coltishall, Norwich.

CHILD WELFARE AT HARROW

Eighteen years ago a small voluntary dental clinic was started for the children of Harrow and district, and this has now developed into one of the most complete schemes in the land for maternity and child welfare, with its ante-natal, dental, eye, ear, nose and throat, massage, and sunlight clinics. Some 18,000 patients have been treated. We are now faced with a debt of £400, at present safeguarded by five guarantors who can ill afford repayment of the bank overdraft. This financial anxiety can, I feel sure, be allayed if each patient who has benefited by the clinics will give a thank-offering of a few pence. Empire Day, May 24, is our flag day, and I would suggest that 2d. a week be set aside until that date, when the total gift should be handed into the clinic, 8, College-road, Harrow. Needless to say, we shall welcome with grateful thanks any gifts from sympathizers other than patients.—DR. BARBARA TCHAYKOVSKY, Hon. Organizer, Harrow Council of Child Welfare.

REGULATIONS AGAINST NOISE

It is to be hoped not only that the Westminster City Council will adopt the recommendation of its General Purposes Committee regarding the enforcement of by-laws against noise-makers, but that other local government authorities will follow suit. Of recent years some half a dozen shops have been established in the neighbourhood of my offices for the sale of wireless sets and gramophones. Each has an instrument within the doorway and endeavours to attract custom by outbidding its rivals in the volume of sound that can be produced. From early until late there is a constant din, aggravated by the roar of passing traffic. At times it is impossible to concentrate, and the effect upon the nervous system can well be imagined. Individuals are loth to take private action, but the enforcement of the law in one or two cases would no doubt be of salutary effect.—Mr. A. WINGATE, 25, Norton Folgate, Bishopsgate, E.1.

CAMPING ON BOX HILL

With regard to the caravans and "bungaloids" on Box Hill, concerning which an emphatic protest has been made by the local residents, I am asked by the Council of the Camping Club of Great Britain and Ireland to state that, as camping has been freely mentioned in Press reports on the matter, the council disclaim any connexion whatever with the campers and caravanners concerned. The club holds various fixtures in all parts of the country for the benefit of its 5,000 and odd membership, but all these camps are under strict supervision by honorary stewards, and great care is taken to preserve local amenities. The council has every sympathy with the people who are trying to eliminate the spurious and ill-behaved camper, and is working to the same ends in its own way.—Mr. C. DEXTER WATTS, Hon. Press Secretary, The Camping Club of Great Britain and Ireland, 2 and 3, Greville-street, Holborn, E.C.1.

PARK VILLAGE EAST

It may be true that the late Colonel James Mapleson once lived in Park Village East, but your correspondent, Mr. Wyndham Tarn, is wrong in speaking of him as the man who "introduced Mme. Patti to the English opera stage." He was responsible for her coming to this country from America when a girl of 18, under engagement to his principal, Mr. E. T. Smith, but, owing to certain rumours, her brother-in-law and manager, Maurice Strakosch, quietly opened up negotiations with Mr. Frederic Gye, the impresario of Covent Garden, which resulted in her making her *début* at the Royal Italian Opera in May, 1861. Mapleson was greatly chagrined, of course, and it was many years before he forgave Patti for deserting him. Nevertheless, the fact remains that the honour of having introduced the great *prima donna* to an English audience rests with Mr. Gye.—Mr. HERMAN KLEIN, 40, Avenue-road, N.W.8.

MARKING OF ENGLISH BEEF

Mr. Terrett's letter refutes itself. It shows that whereas Scottish beef is making the same price this year as last English beef is making 6d. to 4d. a stone more. It then goes on to say that owing to the marking best English cannot now be sold as Scottish. The writer seems to think that this is to the detriment of farmers, but this is just what the English farmer wanted. There is no inherent difference between English and Scottish beef, but butchers in the past have been able to buy English at a lower price than Scottish and sell it at Scottish prices. Now they cannot and English beef is consequently 6d. a stone up. This alone is sufficient to justify marking. It makes £30 a year difference at least to the man who turns out only 20 fat beasts a year.—Mr. GORDON R. BLAKE, Merton Farm, Eynsham, Oxford.

REUNION OF THE CHURCHES

One cannot but regret the matter and the tone of the declaration on the question of reunion made at the Oxford Evangelical Conference. While nobody would question the value of the various attempts by friendly discussion to draw together the Church of England, the Free Churches, and the Church of Rome, surely what is most needed at present is for the different parties in the Church of England to understand each other better. Considerable progress is being made towards this in a quiet and informal way, but declarations such as this do not help matters.—The REV. H. H. A. SANDS, St. Anselm's Vicarage, Kennington Cross, S.E.11.

JACKDAWS IN CHIMNEYS

A really sure way of getting rid of birds in chimneys is to have a 4ft. chimney-pot erected instead of a smaller one; the birds will not or cannot make nests in them. After considerable trouble when we had a low chimney-pot, we have not had any further difficulty for some few years since we have had the 4ft. pot placed in position.—E. CLAPTON, The Orchard, Sherborne, Dorset.

"LIKE A PUBLIC SCHOOL"

In sentencing a youth to three years' Borstal treatment, a Chairman of Quarter Sessions is reported to have said "Don't abandon all hope. . . . You will be almost as kindly treated as if you were at a public school." Is this Chairman of Quarter Sessions casting a reflection on the treatment of boys at public schools, or is he trying to encourage youngsters to get into Borstal as soon as possible? I ask merely for curiosity. Unfortunately I am too old for Borstal.—Mr. LLEWELLYN HUTCHINSON.

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SHIPPING AND THE EMPIRE

BRITISH CHAMBER'S SUGGESTIONS

UNIFORM LEGISLATION

A joint committee of the Association of British Chambers of Commerce, the Federation of British Industries, the Chamber of Shipping of the United Kingdom, and the Liverpool Steamship Owners' Association will submit a statement for consideration by the forthcoming Imperial Conference. A report by the Federation of British Industries was summarized in *The Times* of February 19, and now the Chamber of Shipping have issued a memorandum to be contributed to the joint statement which is in preparation.

The memorandum opens with a statement of general economic policy in relation to shipping and recalls that the shipping industry's views on Imperial economic policy were submitted to the Conferences of 1923 and 1926. Those views are recapitulated as they were endorsed by the final report of the Committee on Industry and Trade, which was published in March, 1929. After pointing out the reasons why the efficiency of Empire transport and the success of Empire marketing are dependent upon the organization of marketing so that a regular flow of trade to and from the Dominions and Great Britain is secured, the memorandum quotes from the statement of 1926:—"Shipowners have no desire to avoid taxation . . . they share with all industries the strongest objection to being taxed more than once on the same profit, and they protest most strongly on being taxed on imaginary profits which are never in fact made."

In this connexion the memorandum shows that Canada has consistently taken the view that one of the best ways of attracting the services of capital from non-residents at the lowest possible cost to itself is not to tax it. She has attached the highest importance to securing the best and most economical services from shipping. By leaving shipping to pay tax in its own country, be it high or low, she has obtained full advantage from the open freight markets of the world. This principle has not been adopted in recent years by other Dominions.

Concerning ratification of conventions, the report says:—"The British Empire should, and its settled practice is to, honour its signature to conventions which it has joined in promoting, and other nations should be encouraged to adopt this standard of conduct." It then mentions a number of conventions which have not yet been ratified in all parts of the Empire.

DOMINIONS' NEW STATUS

Perhaps the most important part of the memorandum is that which discusses the consequences of the change in status of the Dominions made at the Imperial Conference of 1926 as they relate to shipping. The Sub-Conference appointed by the Imperial Conference, 1926, to study this subject have recently met and it is understood that their report, which has not yet been published, has now been made and is under consideration by the Imperial and Dominion Governments.

The examination of this subject by the Sub-Conference is welcomed, says the memorandum, which proceeds to summarize the conditions and limitations within which uniform shipping legislation throughout the Empire might be attained. It is assumed that Great Britain in its relations with other parts of the Empire will maintain the complete authority it possesses in its relations with foreign States over its own ships wherever they may be, and all other ships when within its ports.

"Neither the Empire nor Great Britain can," says the memorandum, "afford to burden British ships with restrictions which would place them at a disadvantage in the open freight market of the world. That Great Britain could contemplate any attempt to maintain her position on any basis of subsidies, discrimination, or reserved trade is hardly to be thought of. International standards of safety, &c., can be agreed, but since the science of ship construction and equipment is constantly progressive these must be subject to administrative control exercised by Great Britain over her own shipping, and it would be impracticable to vest them in an Imperial authority.

"It is doubtful whether shipping in any part of the Empire would desire to lose in any inter-Empire or international trade the status of 'British' ship, which would be involved in separate shipping legislation by the different parts of the Empire, rendering their relations in this matter equivalent to those between foreign countries. Because of the reputation they have obtained for the high standard maintained this status has a real business value, as between the shipowner and his customers, passengers, and cargo owners, as between the shipowner and his underwriters, and as between the cargo owners and their underwriters. On the other hand, an Imperial shipping code should involve as a condition precedent the throwing open of all Empire trades, including Dominion coasting trades, to all vessels flying the British flag. The choice, therefore, appears to be between retaining in general the present system, or agreeing to adopt relations as they exist between foreign countries as those subsisting between the different parts of the Empire in regard to shipping. In the face of this choice it is felt that all parts of the Empire will prefer to retain the present system."

EMPIRE MARKETING

Closer cooperation in Empire marketing is another matter urged if the Dominions and Great Britain desire to secure efficient and economic sea transport. It is necessary, says the report, that the Dominions should encourage and assist efforts by shipowners, producers, and merchants to render services more efficient by cutting out waste and ensuring an even flow of trade to fill the ships, and encourage and assist the making of a reasonable return on capital invested in the ships.

"Mutual rationalization, so far from creating a monopoly," the report continues, "protects the producing and consuming interests from monopoly conditions, which can only arise when the parties engaged in trade and transport are not in touch with one another. Efficient organization of shipping lines does not eliminate competition in services, but makes possible more economies, which inure to the benefit of the countries served. These principles were recognized in Australia by the Sydney Conference of Australian producers, importers, and exporters and British shipowners held in April, 1929, when an organization known as the Australian Overseas Transport Association, representing the above interests jointly, was created to direct a permanent effort at mutual rationalization of Australian overseas trade. This conference met at the invitation of the late Federal Government, but it was entirely divorced from politics, and the need in the interests of Australia for giving full and early effect to its recommendations remains whatever Government may be in power.

"This effort to secure for Australia the full benefit of overseas transport in the marketing of her produce may commend itself to other parts of the Empire. In South Africa a Shipping Board has been established, but it is handicapped by being a Government concern controlling essentially business problems, and its success must largely depend upon its ability to secure the cooperation of shipowners who are not now represented on it."

DARTMOUTH PASSING-OUT EXAMINATION

The Secretary of the Admiralty announced the following result of the Passing-out Examination of Naval Cadets from the Royal Naval College, Dartmouth, yesterday:—

ALPHA CLASS

CLASS I.—E. T. L. DUNSTERVILLE (Robert Rosburgh Prize, Seamanship, open), R. G. L. PENNELL (Science), F. F. G. WILSON (French), J. E. B. SARYS (Mathematics), J. N. G. GRACE (History), C. H. S. WYNE (English), T. B. J. D. BUTLER, J. A. C. HENLEY, C. H. CROMBIE, M. LUBY. Time gained, four months.

SECOND DIVISION

CLASS II.—A. A. MOWBRAY, D. V. WHINNEY, A. P. MORPHEY (French; Scripture, open); R. G. B. BORDES, R. L. JOHNSTON, R. W. HUGHES, P. M. K. GRIFFITH (English; Navigation, open; Engineering, open), H. G. SPENCER, F. E. O'BRIEN, E. F. BAINES, A. F. INGRAM, J. E. HART, G. M. OWSLOW-FORD (Mathematics), J. W. H. BENNETT. Time gained, two months.

CLASS III.—J. A. LEVERS, D. F. RIDDULPH, M. F. WYKEHAM-MARTIN, G. P. DARLING, H. R. B. NEWTON, W. F. B. WEBB, C. S. BATTERSBY, S. G. HALLETT, D. A. W. SANDELL, A. L. BOSCHY, C. H. RAYMOND, P. N. HUMPHREYS, M. F. SOMERVILLE, B. GORE-BOOTH (Hilton), C. CAMPBELL-MIDDLEMORE, W. O. G. CROFT, F. F. N. PARKER, N. E. L. BAXTER, S. R. LE H. HOSKEN, R. D. VERNEY-JEFFREYS, J. E. MAMMATT, G. C. NEWCOMBE, C. M. HARMAN, E. W. B. LACON, G. B. RUFFLE, J. S. MANNERS, A. H. BOYD, O. J. E. NICHOLLS, A. J. G. EVANS, M. B. P. FRANCKLIN.

Mr. John Jones, 72, died on Sunday night in St. Tydfil's Church, Merthyr, immediately before a memorial service for his son, who was buried last Thursday.

SAFEGUARDING OF HADRIAN'S WALL

ANTIQUARIES APPEAL FOR ACT OF PARLIAMENT

The Ancient Monuments Committee of the Society of Antiquaries of Newcastle-upon-Tyne have issued the following appeal for support for a short Act of Parliament to safeguard the amenities of Hadrian's Wall:—

It is common knowledge that the great Roman Wall, whose remains stretch from Bowness on Solway to Wallsend-on-Tyne, contains no more picturesque and imposing sector than that extending from Halthwistle Burn to Broomlee Lough. Throughout this part of its length the Wall runs along the top of a magnificent series of columnar basalt crags, known to every geologist as portions of the Great Whin Sill, and dips in and out of the rugged gorges or "gaps" by which the crags are intersected at intervals. Even where the Wall has been reduced to a mere ruckle of broken stones the view from its site is magnificent, and the site itself is of great scenic interest, but for miles at a time the Wall is still recognizably a wall, five or six feet high and about eight feet in thickness, and as it winds along the lofty summits whose bases are in part bathed by the waters of Crag Lough we are reminded of Wilfred W. Gibson's beautiful lines on

"Hadrian's Wall that strides from hill to hill
Along the wave crest of the Great Whin Sill."

It is also common knowledge that the Wall has recently been "scheduled" under the Ancient Monuments Act of 1913, and that the Roman Station of Housesteads, or "Borcovicus," between Crag Lough and Broomlee Lough, has been vested in the National Trust for Places of Historic Interest or Natural Beauty for preservation.

It is not yet common knowledge that the surface rights over an area of about five miles long and one mile wide have now been purchased by a quarry owner, who has contracted to take up the mineral rights and proposes to convert the Great Whin Sill into tar-macadam at the rate of 200,000 tons per annum and the resultant waste whin dust into concrete pipes. Still less is it realized that so far as the present law is concerned he can, after certain delays and formalities, remove both wall and crags. Fortunately he is a reasonable man, and so long as he controls the fortunes of his company he proposes to spare the Wall and a space on each side of it. The effect of the remains of the Wall, if they have not been shaken to bits by the concussion of blasting, running along the top of this slice of rock, which in places will be 400ft. high above the quarry bed, will at least be unique, and will form a striking monument to the twentieth-century's sense of comparative values.

It is now proposed to ask Parliament to pass an agreed non-party short Act for the protection of the Roman Wall and its forts and for the regulation of quarrying in its neighbourhood. The Ancient Monumenta Committee of the Newcastle Society of Antiquaries are strongly in favour of this proposal, and their wish is to urge all citizens who have regard for the historic interest, romance, and beauty of the Border to do their utmost to impress upon politicians the necessity for such an Act—even if the Act results in a temporary loss of revenue, which will be more than made good by the tourist traffic, which would otherwise have been driven away.

DEFENCE OF QUARRY SCHEME

Our Newcastle-on-Tyne Correspondent telegraphs:—

Mr. F. C. Wake, son of Mr. F. Wake, the promoter of the quarrying scheme, stated yesterday that some published reports on the subject had been misleading. He said the quarry was going to be of great benefit to the public in that it would find work for many people at present badly in need of it. "We commenced quarrying to test the stone about a year ago at a spot two miles from Housesteads," he said. "We shall not interfere with Roman remains. To desecrate places of historical interest is the last thing we wish to do. We shall not work at all in any of the three or four special areas which are popular with visitors, and it is quite erroneous to talk of 'vandalism.' The whinstone we have found is wonderfully good material, much needed for roadmaking. This is going to be a very big scheme and of benefit to the whole community." He added that Mr. George Lansbury, First Commissioner of Works, was next week to visit the district involved, and a statement fully replying to criticisms and dealing with the whole scheme would shortly be made.

*** A number of questions on the danger to Hadrian's Wall were put in Parliament yesterday to Mr. Lansbury, who said his Department was anxiously considering the matter. The discussion is reported on page 8.

COLCHESTER BY-PASS SCHEME BEGUN

HOPE OF ARCHAEOLOGICAL FINDS

Preliminary work was begun yesterday on the Colchester by-pass road scheme, which, when completed, will enable traffic on the way to the East Coast and the Eastern counties to pass through Colchester without having to travel as at present through the main streets of the town itself.

The new road, which will be about 3¼ miles long, is estimated to cost £272,850, and it will probably take about three years to construct. The work is to be carried out by direct labour under the direction of Mr. H. Collins, A.M.I.C.E. (borough surveyor), and a special staff, but the bituminous macadam surface will be done by contract.

The present inconvenient congestion of the principal streets of the borough in the summer and autumn months, and particularly at week-ends and on Bank holidays, will be removed when the work is completed. The new road will leave the London road at Lexden on the western boundary, and will pass along the River Colne Valley, and again join the main road to Clacton at Greenstead-road on the eastern boundary. The width of carriage way will be 30ft., and between fences 80ft., thus leaving room for subsequent widening of the carriage way if necessary. It will be necessary to bridge the River Colne, and another bridge will also be required over the railway, while 10 culverts will also be necessary. There will be islands at important intersections and junctions, and the paths on each side of the road will be 9ft. wide. The scheme will involve the demolition of 23 working-class dwellings.

Of the estimated cost 75 per cent. is to be met by grant from the Ministry of Transport and 60 per cent. of the balance by the county council. Local unemployed chiefly will be engaged on the work, but 20 per cent. of imported labour will be engaged on a portion of the road from Ipswich-road to Elmstead-road.

While the work is proceeding archaeological research is to be made in two or three areas of much historical interest, through which the new road will pass. Already several important finds of Roman remains have been made. The area to be traversed includes a Roman burial-ground and the city of Cunobeline.

WELSH SLATE INDUSTRY

SHORT-TIME WORKING AT BETHESDA

A Bethesda Correspondent telegraphs:—

Notices were posted to-day (Monday) at Penrhyn Quarries, Bethesda, which employ over 2,000 men, that, owing to the severe depression in the Welsh slate trade, the quarries would work five days alternately with three days from Thursday next.

The Penrhyn Quarries are the largest slate quarries in the world, and the fact that the management have fallen into line with other quarries in the matter of short time is interpreted as a sign that the industry is due for a prolonged period of depression.

WREXHAM COLLIERY TO REOPEN

Mr. J. Smithurst, manager of the Vauxhall Colliery, near Wrexham, on Friday stated that it is intended to reopen the mine, which has been kept going. "It is our intention," he said, "to equip the colliery with the latest up-to-date machinery and to adopt modern methods of working. There are over 20,000,000 tons of coal yet unworked in the mine." The colliery formerly employed about 500 men, and became noted for a cooperative scheme that was tried there some years ago.

MANCHESTER SHIP CANAL

Mr. Henry Ashman Reed, M.Inst.C.E., M.Inst.M.E., who has held the position of chief engineer of the Manchester Ship Canal Company since 1912, has retired, and has been appointed consulting engineer to the company. Mr. Fred Berry Greenwood, M.Inst.C.E., formerly chief assistant engineer, has been appointed to succeed Mr. Reed as chief engineer.

EASTER ON THE RAILWAYS

WIDE RANGE OF CHEAP EXCURSIONS

All the railway companies have arranged excursions for periods ranging from three to 15 days for the Easter holidays at the rate of about a fare and a third for the return journey. Week-end tickets will not be available until Friday and there is no extension of the period they normally cover, but the special excursions will serve most of the places which holiday-makers usually wish to visit. There will be cheap day and half-day trips at fares which in some cases are as low as three miles a penny.

Advance bookings show that the holiday traffic will be particularly heavy. The Great Western Railway will more than double its service of long-distance trains on Thursday. They usually number 46; on Thursday 97 will leave Paddington, and 45 of them will be bound for the West of England, with accommodation for 22,500 passengers. The London and North Eastern Railway will have trains, containing 600,000 seats, in service on various parts of its system when the traffic is heaviest; and on the Southern Railway 100 extra trains will leave the London stations during the holiday period.

Travelling will begin to assume holiday proportions on Wednesday. The first L.M.S. excursion trains for Ireland and for the Continent by way of Tilbury-Dunkirk will leave on that day. Continental excursions of the Southern Railway will also begin on Wednesday. The week-end tickets for most Continental resorts will be obtainable on Thursday night, but no such concession is made for travelling in Great Britain. Both railways offer trips to the Continent every day from Wednesday to Monday.

The L.M.S. period excursions to Scotland will leave on Thursday, and for a great many places in England and North Wales there will be excursions on Thursday and Saturday. The longest of the day trips is one to Glasgow for Easter Monday at a fare of 24s. Day and half-day trips from London on this system cover 74 places.

L.N.E.R. excursions to Scotland will leave King's Cross on Thursday and Saturday, and excursion bookings to 640 stations from the company's three London stations will be possible, with a choice of two or three trains in every case. The Continental service from Harwich has been strengthened by the addition of two new boats. Day trips will be run throughout the holiday season to most places within reach.

The G.W.R. offers excursion bookings to about 600 stations in Devon, Cornwall, Somerset, Wales, the Channel Isles, and Ireland, and is arranging specially late trains on Thursday night for the convenience of those detained by business. Provision has also been made for the first time for through bookings from 40 stations to the Continent. Cheap day and half-day excursions from London include Weston-super-Mare (7s. 6d.) on Good Friday, South Devon (10s.) on Sunday, Wolverhampton (6s. 6d.) on Monday, and Stratford-on-Avon (5s. 6d.) on Tuesday. A new steamer is being added to the Channel Islands service.

The Southern Railway will serve the South Coast and the West of England with excursions on Thursday and Saturday, and will run day and half-day trips every day from Friday to Tuesday to resorts on the coast and to the beauty spots nearer London.

The main excursions to the Continent will start on Thursday night, and there will be cheap bookings to Belgium, Switzerland, Germany, and many places in France. Week-end tickets for visits to the battlefields of Belgium and Northern France will be issued on Thursday. The night service by way of Dover-Ostend is expected to be popular among those who have to work late on Thursday, and there will be two relief trains from Victoria that night. An additional night service is also to be run on the Newhaven-Dieppe route, leaving London Bridge at 7.50 and arriving in Paris at 5.23 a.m.

LONDON-BRUSSELS AIR MAIL

FOKKER MONOPLANES FOR NEW NIGHT SERVICE

A new night air mail service between London and Brussels was started in the early hours of this morning. The service, conducted by the Belgian Air Line (Sabena) is at present confined to mails and freight, but if it proves successful it is hoped to include a passenger service next year.

The aeroplane, a new three-engined Fokker monoplane, will leave Croydon daily at 1 a.m. and take two hours and a half to fly to Brussels. It will carry letters which can be posted at the General Post Office in London up to 11.30 p.m. for early morning delivery in Brussels. In the reverse direction a similar monoplane will leave Brussels at 11.30 p.m. with mails posted up to 10 p.m. for first postal delivery in London on the following morning.

SOLICITOR AND POLICE-INSPECTOR

BOAT-RACE NIGHT INCIDENT

JAMES MALCOLM STUART LICKFOLD, 24, a solicitor, of Belsize Park-gardens, N.W., was charged at Bow-street Police Court yesterday, before Mr. Graham Campbell, with obstructing a police officer in the execution of his duty.

Mr. Lickfold, solicitor, a brother of the accused, defended.

Police-inspector Cooper said that on Saturday night he was engaged in trying to disperse a crowd who were in Coventry-street, W., in a celebrating mood. The defendant, who was on the fringe of the crowd, raised his hands and shouted "Hooray!" The inspector told him to move away and pushed him along. He kept returning, and owing to his demeanour it was impossible to move the crowd. He was perfectly sober.

Lickfold, giving evidence, said that the inspector seized his arm before a word had been spoken. He looked round for his friend, and the inspector was "at him" again and became abusive. He tried to ask the inspector for his name to report him to his superior, but the officer gave him no opportunity and told him to "clear off." When arrested he asked to be taken to Vine-street in a taxicab, but the inspector replied, "Oh, it is not far."

Edward Kenneth King, a solicitor's articled clerk, who was with the defendant at the time, corroborated.

Mr. Lickfold (defending solicitor) said this was a case of great importance to the defendant, because he had been subjected to the indignity of being marched through the streets to the police station. He asked the magistrate to accept the evidence of the defendant and say that under the circumstances the inspector's action was not justified.

Mr. GRAHAM CAMPBELL said he thought the inspector was only doing his duty and the defendant should have gone away when he was told to do so. He thought the justice of the case would be met if he bound the defendant over in the sum of £5 to keep the peace for 12 months.

FREE CHURCH PULPIT CHANGES

The following changes in Free Church pulpits are announced in the *Christian World*:—

CONGREGATIONAL.—The REV. A. ANTROBUS, of Scunthorpe, has accepted an invitation to the Old Meeting, Westbury, Wilts; the REV. D. COOK, of Horwich, to Kinnoul-street Church, Perth; the REV. D. MORGAN, of Dyffryn, Maesteg, to the English Church, Whitland; the REV. D. LIVINGSTONE, of Oban, to Kirk Memorial Church, Edinburgh.

BAPTIST.—The REV. L. PLESTED, of Hitchin, has accepted an invitation to Hope Church, Hebden Bridge; the REV. A. C. SIDEY, of Tring, to Kingsgate Church, London, W.C.; the REV. H. J. WARNER, of Chesham, to the Tabernacle, Tunbridge Wells; the REV. J. E. BARNES, of Hatherleigh, to Shrewton and Tilshead, Wilts; the REV. J. B. DAVIES, of Market Harborough, to Greenfield Church, Llanelly; the REV. H. ELLIS, of Treorchy, to Caersalem Church, Carnarvon. The REV. W. SLATER is resigning the pastorate at Tarporley.

FILM QUOTA REGULATIONS

At Bow-street Police Court yesterday, Mr. W. N. POWER, of the Picture House, Westgate, Thirsk, was fined £3 3s. and ordered to pay £2 2s. costs for having failed to furnish to the Board of Trade an annual return giving particulars of the registered films exhibited by him during last year. Mr. W. S. Bourne, prosecuting, said that the return was required to enable the Board of Trade to see that the Cinematograph Films Act, 1927, was being complied with in regard to the exhibition of the quota of British films. The prosecution was stated to be the first of its kind.

GOLDSMITH LETTER FOR BRITISH MUSEUM

AN ENGLISH ELL-MEASURE

An unusually large number of acquisitions have been made this month by the Trustees of the British Museum. The gifts include the manuscript of Oliver Goldsmith's letter to his brother Maurice acknowledging and passing on a small family legacy. The document, presented now to the Museum by Miss C. Meade, a great-granddaughter of Bishop Percy, Goldsmith's biographer, is celebrated for its reference to the penurious author's appointment to the then (1770) newly founded Royal Academy.

"The King [he writes] has been lately pleased to make me Professor of Ancient History in a Royal Academy of Painting, which he has just established, but there is no sallary (*sic*) annexed, and I took it rather as a compliment to the institution than any benefit to myself. Honours to a man in my situation are something like ruffles to a man that wants a shirt."

The Department of Manuscripts has benefited further by the purchase of the practically complete score of Offenbach's *Fantasio* (performed at the Opéra Comique in 1872), mainly in the composer's autograph, and of a collection of 1,000 epitaphs from English graveyards assembled in the first half of the nineteenth century by John Browne, an antiquary of Greenwich.

IRISH RECORDS

More important historically is a newly discovered collection of the Clanricarde papers dealing with Irish affairs in the years 1643-1647. They record the correspondence of Ulick, fifth Marquess of Clanricarde, a leading personality of the Confederation Wars in Ireland, who was at one time deputy for Charles I.'s commander, the Duke of Ormonde. The portions of the correspondence for the years 1641-1643 and 1650-1652 were published fully in 1757 after an earlier selection. It was supposed that the present series of letters had perished, and they are only now available to the historian.

Twelve Oriental manuscripts have also been purchased by the Trustees, among them a unique Arabic text of the Koran with a Persian translation, written in the twelfth or thirteenth century, and a copy of the mathematical works of Ibn Sina (Avicenna) finely rubricated with Euclidean diagrams, and written in the year 1092 (A.H. 485).

Gifts to the Department of Printed Books include two unrecorded Elizabethan newspamphlets presented by Dr. Rosenbach, and a volume of Papal Bulls ("Pontificum Romanorum Diplomata Papyracea") presented by the Pope.

Additions to the collection of prints and drawings are very numerous, since purchase has been made of a large quantity of portrait mezzotints and of 35 drawings selected from an illustrated Bible in 60 volumes compiled on scrap-book principles, for presentation to a former Bishop of Truro. Among the more distinguished works purchased independently are a very rare woodcut of Christ crowned with thorns by Hans Sebald Beham, a Cranach engraving of a knight and lady, a study in red chalk by Domenico Tiepolo for the ceiling of a church in Brescia, and a number of etchings by Andrew Geddes, Whistler, and F. L. Griggs, while another etcher, Mr. H. J. Stewart-Brown, has presented the Museum with 40 impressions of his work. Four volumes of coloured lithographs after Henri Monnier, and a two-volume edition of Berenger's poems (1828) illustrated by the same artist, are among the collected works bought for the print collection, and the original drawings of Henry Heath for his "Sporting Alphabet" of 1840 have been acquired, together with several specimens of the coloured etchings made from them.

CELTIC GOLD TORC

The Department of British and Medieval Antiquities benefits by several important additions, notably a gold torc and bracelets of Celtic workmanship of about 380 B.C., which shows an early adaptation of the classical palmette decoration, known in only one similar instance elsewhere. A small electrum (gold and silver) figure of a deer from the Dobrudja, with signs of Scythian influence, and two small pieces of Ostrogothic jewelry from Hungary go to increase the Continental collection of this department, while an interesting new British exhibit is an official Alnager, or Ell-measure, of the late seventeenth century, marked on one side with half an English ell (22½in.), on the other with a full Flemish ell (27½in.). The office of Alnager is known to have been first established in 1197 to prevent disputes in the cloth trade, and abolished in 1353, but revived between 1665 and 1699. This official standard of length, the only one known to have been used for this specific purpose, resembles a narrow blunt sword of steel, and has for its handle a female figure typical of the workmanship of the period.

Among the acquisitions of other departments may be mentioned the Chelsea potpourri vase representing Meleager (a companion to the Museum's existing Atalanta), which is presented through the National Art-Collections Fund after purchase by a fund raised by Lord Fisher of Kilverstone, and a collection of Ming porcelain brought back from Peking by the Keeper of Ceramics, Mr. R. L. Hobson.

ALLEGED THEFT FROM MAILBAG

EX-POSTAL SERVANT CHARGED

THOMAS BAWN, 39, wire cleaner, of Thorpe-road, Middleton, Leeds, formerly employed at the General Post Office, Leeds, appeared before the Leeds Stipendiary Magistrate yesterday on a charge of stealing four registered packets from a mailbag on Friday.

Police-Superintendent Moss stated that at 12.15 on Friday afternoon four postal packets and a letter bill were stolen from a mailbag at the Leeds Central Railway station. About that time a man passed hurriedly through the platform barrier showing the attendant what appeared to be a registered letter, and went to the guard of the train on the point of departure for Bradford. He told the guard that he was a postal servant in the sorting department, that he had a registered packet to put in the Bradford bag, and that if he did not do so he would get into serious trouble. The man cut the fastening cord and put a packet in the bag, took a small packet of registered letters out, and went away. The matter was discovered almost immediately, and a description of the man given to the police. Detective Downing ascertained that the prisoner had spoken to railwaymen. He described himself as a postal servant. The detective interrogated Bawn, and he was identified by three railwaymen who had seen him at the station and in the van. The packets had not yet been recovered.

A remand until April 24, to permit of further inquiries, was ordered. Bail was granted, the police not objecting.

NEW PROMENADE OPENED AT MORECAMBE

SOME NOVEL FEATURES

In the presence of 30 Lord Mayors and Mayors of Lancashire and Yorkshire the Lord Mayor of Leeds (Councillor N. G. Morrison) opened the new promenade at Sandylands, Morecambe, constructed by direct labour at a cost of £40,000. This promenade, which was badly damaged during the great storm of October, 1927, lay in a derelict and dangerous condition until the amalgamation of the borough of Morecambe and the urban district of Heysham a year later, when a scheme of reconstruction was begun. The original estimate was £45,000, and the work was completed for £5,000 less.

This promenade embodies new ideas in design. In addition to rockeries and a surface in red and black diamonds, the carriageway is novel in that there are obstructions in the form of protruding rock gardens built at intervals to prevent "speeding."

At a subsequent dinner the LORD MAYOR of SHEFFIELD said it was time Parliament put a stop to all the fighting about boundaries going on at present in various municipalities. They engaged counsel and paid them hundreds of thousands of pounds for fighting about boundaries, and when they had finished they got no "forrarder."

PRIMROSE DAY

Permission has been obtained from Scotland Yard for a procession to Parliament-square on Primrose Day (April 19). As Primrose Day falls on the day after Good Friday the Chancellor of the Primrose League and Major Cosingsby Disraeli feel that it is not desirable to hold the annual pilgrimage to Hughenden. There will doubtless be many visitors, as usual, to Lord Beaconsfield's grave, and habitations of the League wishing to send wreaths should forward them direct to the Clerk, Church House, Hughenden, High Wycombe. Major Disraeli will see that they are laid on the tomb.

NATIONAL MEDICAL SERVICE

CONSTITUTION OF NEW ASSOCIATION

At a meeting held at the House of Commons on April 7 the following constitution of the Medical Service Association was adopted:—

(1) The association shall be called "The National Medical Service Association" and shall be independent of any political party.

(2) The officers of the association shall consist of a chairman, honorary secretary, and honorary treasurer, who shall be elected at the annual general meeting of members.

(3) The business shall be administered by an executive committee of 12 persons, to be elected at the annual general meeting. The chairman, honorary secretary, and honorary treasurer shall be *ex-officio* members of this executive and of all committees and sub-committees. Five shall form a quorum.

(4) Membership of the association shall be open to all registered medical men and women and dentists, and to registered medical and dental students, and to such others as are in sympathy with its objects, and are invited to join by the executive committee.

(5) The annual subscription shall be 2s. 6d.

(6) The association shall advocate and make clear to the medical profession and to the public the advantages of a national medical service. For this purpose it shall from time to time hold public meetings, publish and circulate literature, and otherwise promulgate its cause.

(7) The association shall take all necessary steps to promote and secure legislation giving effect to its objects.

A national medical service should include the establishment of a medical service available to all members of the community, and providing every necessary form of medical, surgical, obstetrical, dental, and preventive treatment, co-ordinated as one service under the Ministry of Health. This would entail the provision of all necessary institutional treatment, consultant and specialist services, together with all known means for the prevention, diagnosis, and treatment of disease. The attainment of these objects will involve the formulation of a scheme or schemes by which the existing national health services and other State, municipal, and public services can be transformed, extended, and evolved into a comprehensive national medical service. Dr. Jane Walker, 122, Harley-street, W.1, is the hon. secretary and treasurer of the provisional executive committee of the association.

HIGH COMMISSIONER AS AUCTIONEER

SIR GRANVILLE RYRIE AT THE FRUIT EXCHANGE

Sir Granville Ryrie, High Commissioner for Australia, visited the London Fruit Exchange, Spitalfields Market, yesterday, and opened the season for the sale of Australian apples. He was received by Mr. Walter Greenwood, the chairman of the London Fruit Exchange Brokers' Association, who, on behalf of the Association, presented him with an ivory hammer for the purpose of starting the auction for the sale of 15,000 cases of apples produced by Australian growers. A large number of buyers gave a cordial reception to the High Commissioner, who was accompanied by Mr. J. E. Fenton, Minister for Trade and Customs in the Australian Government, and Major F. H. Bowater, a Sheriff of the City of London.

Specimens of the new season's fruit from South Australia, Victoria, and Tasmania were offered for sale in three cases, each containing about 40lb. of apples. Sir Granville Ryrie drew attention to their excellent quality and fine colour, and said he would sell them without reserve, and the money received would be given to charity. The bidding started at £5 and quickly rose to £12, which, amid laughter, the High Commissioner said was not enough. He again commented on the excellence of the fruit and stimulated the bidding until it reached £19. Then there was a pause; but when Sir Granville Ryrie said that the amount offered "was no money at all for such lovely apples," the bidding was continued. A bid of 25 guineas was finally made, and the High Commissioner was cheered when he brought his hammer to the desk.

The apples were bought for the Fruit Exchange Brokers' Association and will be sent to a hospital.

ST. BARTHOLOMEW'S HOSPITAL

THE NEW SURGICAL BLOCK

The new surgical block at St. Bartholomew's Hospital will be finished within a month. The ground floor is already completed and equipped and from to-day will be open to members of the public who care to apply for tickets. Something of the contrast between the old and the new methods of surgery will be shown in an exhibition in the male ward of this floor.

The new building has every modern equipment. The wards and corridors are heated by steam tubes hidden in the walls, but there are gas fires to add brightness. The walls have rounded corners, and the wards are full of light from tall windows, which swing open on central axes so that the whole window space can be open to the air. A locker, which serves also for table and writing desk, is beside each bed, and there is a wireless plug also for every bed. A patient can have privacy at any time by drawing curtains which run on a semi-circular rod around the head of the bed.

The operating theatre has a series of annexes, where surgeons, dressers, and nurses separately prepare themselves, and where senior students may watch an operation. The way out of the theatre is different from the way in, so that a conscious patient may not be distressed by the sight of an unconscious one. The anaesthetics are supplied through tubes from containers in the basement, and if the theatre is suddenly needed for an urgent operation it can be warmed in five minutes by filtered air driven across radiators by big fans.

The theatre itself is bare, except for its adjustable table and a big light, so surrounded with reflectors that it casts no shadow on the table. The instrument cupboard is outside and the observation gallery is set back in the wall and screened by glass. The things that must be in the theatre are assembled on a short concrete pillar near the table. Let into the wall nearest the table are three panels for the illumination of X-ray negatives, so that the surgeon may have a picture of his problem before him while he works at it.

Care has been taken for the comfort of others besides patients. There are day and night rest rooms for the friends of patients dangerously ill. The sister of each ward has a rest room; the nurses have their cloak rooms. There are two washing-up rooms for each ward, one described as "dirty" and the other "clean." There are separate lifts for clean and dirty dressings. In every ward there are illuminated signs to call any doctor or official who may be urgently needed to the telephone. And for each ward there is a separate kitchen, where the lighter items of diet may be prepared. This floor will accommodate 50 patients and the other four floors will be exactly like it.

The exhibition illustrates surgical methods from the earliest times by specimens or pictures, and is particularly interesting as showing that Roman instruments found at Pompeii are almost identical in shape and size with those used to-day.

MALTA AND THE EMPIRE

The British Empire League gave a luncheon at the British Empire Club yesterday to signalize the appointment of Sir James Connolly as Agent-General for Malta. Major-General Sir Newton Moore, M.P., presided over a company which included Lord Inchcape, Lord Morris, the High Commissioners for Australia, New Zealand, and Southern Rhodesia, and the Agents-General for a number of the States of the Dominions.

SIR JAMES CONNOLLY, responding to the toast of his health, said that the bestowal of self-government on Malta in 1921 marked an epoch in her history, and her people were a more loyal and better people than before responsible government was granted them. The trade of Malta was now increasing year by year, and Mr. Snowden would be happy if Britain could show such a record of steadily growing revenue and a comfortable surplus year after year. Nearly half the revenue of Malta came from the Customs duties on the £4,000,000 of imports she bought every year. Of these imports over £1,000,000 at present came from Britain, and the present policy of Malta should ensure that all her imports were bought within the Empire. Emigration especially to Australia, had been tackled with greater energy and better results than formerly, and Malta now had a permanent Trade and Migration Commissioner in Australia.

News in Brief

Dr. Donald Davidson, port medical officer at Plymouth, died there yesterday after a long illness.

Maud Warburton, 63, lost her life yesterday in a fire which broke out in the bed room of her lodgings in Angle-street, Hulme, Manchester.

For failing to notify tuberculosis in three cows on his farm, George Young, a farm manager, of Haughton, Northumberland, was fined £50 at Darlington yesterday.

After 41 years as head mistress of the infants' school of St. Saviour, Southwark, Miss F. Nash retired yesterday. She was a pupil in the school, and succeeded her mother as head mistress.

The L.M.S. Railway Company have acquired the omnibuses of the Majestic and Empress Services, which operated on certain routes radiating from Preston. The services are being merged with those of Ribble, Rishton, and Antley.

William Dixon, 67, and George Norrie, 57, who have died at Jarrow from parrot disease, make four deaths in the recent outbreak caused by Brazilian birds brought to the Tyne in a ship.

Benjamin Dartnell, 30, farmer, committed from Hendon Police Court, was found *Not Guilty* at the Middlesex Sessions yesterday, of stealing 20 boards at Hendon, the property of his employer, Charles Henry Dobson, and he was discharged.

An order for extradition to Germany was made at Bow-street Police Court yesterday against Karl Heinz Adolf Arthur Kutsch, of Hamburg, on several charges of obtaining goods by false pretences. He was arrested at Swansea several weeks ago.

NEWS IN ADVERTISEMENTS

The following items are taken from the advertisement columns in this issue of *The Times*, where details will be found:—

The Governors of Faringdon County Girls' School invite applications for the appointment of a Head Mistress. (p. 3)

A reward of £40 is offered in respect of a lost pearl necklace. (p. 1)

A communication is requested from the next-of-kin of Charles James Dummock, of London, who left many years ago for Brazil. (p. 1)

A musical evening will be given in London to-day in honour of the Dutch nurses. (p. 1)

MEMORY OF SIR THOMAS GRESHAM

THE LORD MAYOR'S TRIBUTE

MR. DEPUTY KEY, chairman of the City Side of the Gresham Committee, gave a luncheon at Guildhall yesterday and presented Mr. Cyril Garnon with a silver bowl as a recognition of his work as chairman last year.

The LORD MAYOR, replying to the toast of his health—given by SIR HERBERT ORMOND, Mayor of Stoke Newington—said that he and the Sheriffs were about to visit Antwerp at the invitation of the Burgomaster. Sir Thomas Gresham, whose will the Gresham Committee administered, spent a great part of his business life in Antwerp, where he went at the early age of 24. There he obtained his ideas for a London Exchange from the Antwerp Exchange. The building of the first Royal Exchange was completed in 1569 and was clearly of Flemish origin. Moreover, it was erected largely by Flemish workmen. The floor remained to this day after two fires. Gresham adopted various methods, highly ingenious, but quite arbitrary and unfair, of raising the value of the pound sterling on the bourse of Antwerp, resulting in the King's debts being discharged. Since Gresham's time the exchange value of the pound sterling had been constant except for fractional variations during the War. The transfer of the world's financial centre from Antwerp to London and the stability of the London market were of special interest at the present time. As the foundations of British banking and credit dealing of all kinds were laid by Sir Thomas Gresham when he worked in collaboration with allied houses in Antwerp, it would be appropriate that London, for decades now the financial centre of the world, should, as a graceful gesture, acknowledge her debt to Antwerp on the occasion of the exhibition in celebration of the centenary of Belgian independence.

MR. CYRIL GAMON, in acknowledging the gift, said that they had in effect added a clause to Gresham's will by creating

Selfridge & Co., Ltd.
(Editorial Rooms), London.
NOTE.—This space is occupied every day by an article reflecting the policies, principles, and opinions of this House of Business upon various points of public interest.
SELFRIDGE & CO., LTD.

HOUSE LOYALTY AND HOUSE DELUSIONS

By CALLISTHENES

Most of us have come across the firm which has delusions about itself.

"Everyone here is friendly," the member of a firm will say, "we are all like brothers." Yet in half an hour's walk round the factory you will find that the office staff speaks disparagingly of the works staff and the works staff speaks contemptuously of the despatch staff. "We are up-to-date in all we do," a director will say of his business. Yet in ten minutes you will find that his telephone system and his book-keeping go back a generation. "We have a wonderful team," a manager will say of his workers, yet a comparison of the output per head with that of rival firms will show that nothing is wonderful about it except its fortune in having so appreciative a manager.

House loyalty must not pass into house complacency.

It is good that a director should have an enthusiastic belief in his firm. It is an inspiration to himself and to his firm. But truth must come first. His belief in his firm must be coupled with a perfectly clear vision of its merits and demerits. It is pleasant that a chairman should talk of his staff as a band of brothers. It helps them to be brothers. But comradeship is not got by shutting one's eyes to the friction of personalities. It is an ideal which must be worked for, and knowledge of the facts is indispensable. It is good for a man to believe that his firm is progressive—but such a belief is valueless unless it is based on an informed and impartial judgment of what other firms are doing.

Knowledge need not kill a man's belief in his firm and his comrades. He can be confident in them without being blind to their faults.

In this House we have a high standard of house loyalty and house enthusiasm. Every member of the Store believes in Selfridge's, believes in its staff, its leadership, its management, its progress. But we do not let this pass into house complacency, and from house complacency into house delusions. We welcome friendly and well-informed criticisms from the outside, but not often are they as severe as the criticisms we pass upon ourselves.

Selfridge & Co., Ltd.

HOW ON EARTH DO YOU DO IT?

All day long you are working hard and yet you look as fresh as a daisy"—"It's very simple: first an hour's exercise, then eight hours good sleep and, of course, only Caffein free H.A.G. COFFEE—The Coffee that gives more enjoyment and better health."

SEND 1½d. FOR A LIBERAL SAMPLE TO
H.A.G. COFFEE
40, Theobald's Rd., London, W.C.1.
Name.....
Address..... T.2.

Enos
NEW COLLECTION of MODELS from the Leading PARIS HOUSES also ORIGINAL DESIGNS
103 Mount Street, W.1.

PLYMOUTH NAVY WEEK

Plymouth Navy Week, when the public is admitted to warships at a charge of 1s. a head (children 6d.), will be held this year from Saturday, August 2, to Saturday, August 9, excluding Sunday, August 3. The proceeds go to naval and marine charities. In 1928 over 67,000 persons passed into the dockyard at Devonport, and in 1929 87,400 people went to Plymouth to see the Fleet. This year it is hoped to reach the 100,000. Among the vessels that are expected to be on view are the following:—Rodney (one of the latest and biggest battleships in the world), Malaya, Renown, Tiger, Norfolk, Adventure (mine-laying cruiser), Snapdragon (sloop, fitted as a fleet photographic ship), one or two aircraft carriers, six Atlantic Fleet destroyers, and several submarines. In previous years the submarines proved the most popular attraction, and every effort is being made to increase their number this year. It is also hoped that a large vessel will be in the floating dock and that visitors will be able to walk on the bottom of the dock beneath the vessel and study her underwater fittings.

Entertainments

THE MUSICIAN'S GRAMOPHONE

BEETHOVEN. CHOPIN. SCHUMANN

In spite of the prestige and popularity of Beethoven's Symphonies, few of them have been adequately recorded. The Berlin Opera Orchestra nearly made a success of the Fifth in a record recently published by Parlophone, and the Philadelphia Symphony Orchestra came about as near perfection in their rendering of the Seventh as conditions of reproduction so far allow. The Third, Sixth, and Eighth are still waiting, and the Ninth will no doubt long remain out of reach. But the Fourth can be put on the list of permanent possessions with the distinguished and vital performance which has lately come from Casals and his Barcelona Symphony Orchestra (H.M.V. D1725-8). It was, we may be sure, particularly difficult to do, because its prevailing clarity and joyousness do not find a sympathetic medium in the disk and needle, and there must be exceptional decision and radiance in the playing if the reproduction is not to drag it down. Moreover, three of the four movements are fast, and broken rhythms are frequently used. But these and other difficulties are all overcome, and one could not ask for more sensitive dynamic gradations or for happier dovetailing of the instruments. The Fourth Symphony is sure now to appear as frequently as any on concert programmes, and will probably be first favourite for a time.

Schumann's Pianoforte Trio in D minor, which Cortot, Thibaud, and Casals have played (H.M.V. DB1209-12), does not quite satisfy the hopes we had formed of it. Perhaps the violin tone has rather more mechanical screech than it need have had, perhaps the fact that the work does not grip the attention has made us critical of the tone. The first movement surely contains a good many laboured ideas, and the last has a suspicion of jauntiness. There is a predominant sensation of thickness on the records, and whether the music is exploring or throwing off the sombre mood, it never, in spite of beautiful passages and the beautiful playing, seems secure in beauty.

The records of Chopin's Concerto in F minor, which Marguerite Long has given with the Orchestra of the Conservatoire in Paris (Columbia LX4-7), treat the piano much more sympathetically than the band, which in the occasional loud passages sounds raw, as well as being rather wry in colour on the rare occasions when colour is employed. The even rippling of the pianist's decorations, however, has been well caught; and as these are, after all, the feature of the concerto, the listener can generally be happy. The absence of knocking emphasis, the subtlety and security of the gradations in Mme. Long's playing are a refreshment. She gives the work its full significance and never attempts to give it more than it has.

The organ is supposed to reproduce well, but an essential condition is that it should be played in a building in which it can be heard. Liverpool Cathedral possesses a glorious instrument, but the record of Mr. Goss-Custard's playing of the Fugue and Finale from Mendelssohn's last sonata (H.M.V. C1823) merely suggests solemn sentiment in a church, for every sound is accompanied by lingering echoes of what preceded it. The organ of St. Thomas's at Wandsworth, though comparatively unpretentious, has the advantage of clean acoustics. Mr. Guy Weitz's playing of a Chorale and Variations by César Franck (H.M.V. C1825, 6) is sometimes excited, sometimes plodding; yet it reveals a noble work, serenely and solidly composed. Mr. Marchant, playing in St. Paul's, had a harder task, and in a spirited rendering of a Voluntary by Greene (H.M.V. B3313) obtains clearness by a *tour de force*. The Overture, Gavotte and Finale from Handel's *Otho*, played by Dr. Ley in St. Margaret's, Westminster (H.M.V. B3310), comes delightfully clearly. Only a great artist can touch the organ, like this, to playfulness; but one must admit that Dr. Ley does not mind occasionally touching two notes for one.

HASTINGS CHESS TOURNAMENT

THE FIRST ROUND

(FROM OUR CHESS CORRESPONDENT)

HASTINGS, APRIL 14

The tournament promoted by the Hastings Chess Club began this evening, when the first round was played in the club rooms. I find that they have been unable to secure a sixth entrant, so one competitor will have a bye in each round. The woman champion of the world had hers this evening. The pairings and results for the first round were as follows:—

WHITE	OPENING	BLACK	RESULT
Drewitt	Queen's Pawn	Tylor	Black won
Winter	Queen's Pawn	Jackson	White won
Miss Menchik had the bye.			

The game between Drewitt and Tylor meant that Wadham was meeting Balliol, and the honours went to Balliol. Drewitt varied the opening by playing Kt–Q 2 for his second move, Tylor adopting a defence favoured by Capablanca. An intricate position in the middle game arose from this, Tylor having several ways of making trouble for his opponent, but all these were foreseen and guarded against. Then Drewitt saw his way to the winning of a pawn through forcing an exchange of rooks, and should have come out with a clear win. Somewhat unaccountably he missed his way, allowing Tylor to force a winning combination on the queen's side, and the game ended in 52 moves.

Winter against Jackson had to meet what amounted to a French defence, and this was not improved through Jackson's not playing P–Q 4 at once. Winter concentrated his attack on the queen's side, making an effective use of his centre pawn to drive the defending knight away. That accomplished, a sacrificial combination gave him a clear piece, and only a few more moves were necessary to secure the win. In each game the gloves came off early, quite rightly in a tournament of this kind.

PROPOSED BADGE FOR DEPUTY MAYORS

St. Pancras Parliamentary and General Purposes Committee report that the Metropolitan Mayors' Association have been considering the dress and insignia to be worn by a deputy mayor, and have communicated their opinion to the committee. The association are of opinion that, where it is the practice of the council to elect a deputy mayor, the deputy, when acting officially for the mayor, should not wear the mayor's robe, chain, or badge, but should be provided with a distinctive badge, suspended by a ribbon, which could be worn over his alderman's or councillor's robe.

The association are also of opinion that the mace should be carried before the deputy mayor in the absence of the mayor at council meetings, civic processions, and the like, but not at ordinary social and charitable functions, and that the order of precedence of the deputy mayor on all ceremonial occasions in which he takes part with the mayor shall be immediately before that of the aldermen.

The Broadcasting Programmes for to-day and Broadcasting Notes will be found on page 22

TIVOLI THEATRE

"JOURNEY'S END"

A GAINSBOROUGH WELSH-PEARSON FILM. DIRECTED BY JAMES WHALE. FROM THE PLAY BY R. C. SHERRIFF.

Captain Stanhope	COLIN CLIVE
Lieutenant Osborne	IAN MACLAREN
Second Lieutenant Raleigh	DAVID MANNERS
Second Lieutenant Trotter	BILLY BEVAN
Second Lieutenant Hibbert	ANTHONY BUSHELL
Captain Hardy	ROBERT A'DAIR
Private Mason	CHARLES GERRARD
The Sergeant-Major	TOM WHITELEY
The Colonel	JACK PITCAIRN
German Soldier	WARNER KLINGER

The adaptation of *Journey's End*, which has been made by Mr. Joseph Moncure March, follows the play so closely that it is in effect a careful transference from stage to screen. There is a loss of individuality, as there must always be when a film, instead of employing the methods proper to itself, imitates those appropriate to a different medium; but there is some compensation for this loss in the few scenes, taken outside the dug-out, in which the film opens to a range impossible in a theatre. These brief interludes, giving a glimpse of the raid in which Osborne was killed and of the opening of the German attack, have been directed by Mr. Whale with restraint and selective skill; it is only to be wished that there were more of them and that the apparatus of the studios had not been confined, for so great a part of the time, to the recording of stage-dialogue.

It may be observed that this recording is extremely good. A great technical advance has been made since talking-films first appeared. You do not now have an impression of being screamed at by half-stifled giants; the S's have almost ceased to hiss and the sound of a soft "th," though its time is not yet, is beginning to assert itself. For all that, the film has not the vitality of the play, an indefinable shadow of remoteness hanging always between the spectator and his illusion. It is, perhaps, for this reason that those parts of the narrative which were always a little hard to accept seem now to present increased difficulties. The scene in which Stanhope seizes the letter that Raleigh has written becomes slightly entangled in its own emotionalism, and the time spent by Stanhope in a dug-out while the attack on his company is developing seems now too long to be comfortably explained away. But Hibbert's outbreak of cowardice, which might easily have ruined the film if it had not been carefully controlled, is very adroitly managed by Mr. Anthony Bushell, and Mr. Colin Clive, here and throughout the story, contributes a study of character distinguished by the quickness of its imagination and the firmness of its attack.

Mr. Ian Maclaren's Osborne and Mr. David Manners's Raleigh are admirable, though—perhaps as a result of a talking-film's inevitable remoteness—the scenes between them have not quite the depth and intimacy which were theirs in the theatre. The humour of Trotter and Mason has been quietened down to its own advantage; the German prisoner is well represented by Mr. Warner Klinger; and Mr. Tom Whiteley's Sergeant-Major is one of the best short performances that we have seen on a film. This is, in brief, a very creditable transcription of the play, photographed and lighted with success and acted discreetly within the emotional limits set by Mr. Sherriff himself.

"SEA HAWKS"

FILM OF BIRD LIFE AT THE POLYTECHNIC

Thanks to a disgraceful piece of vandalism, which Captain C. R. W. Knight dramatically illustrates with his camera at the beginning of his film, *Sea Hawks*, the ospreys were extinct in Great Britain until Captain Knight made his experiment of bringing back four birds and reintroducing them to Scotland. To take this film, now showing at the Polytechnic, Captain Knight had to journey 3,000 miles to an island sanctuary off the American coast. It was a journey well worth taking.

Captain Knight, with the help of the five Scotsmen who lived on the island and reared pheasants—it is a curious fact that the ospreys never interfered with the pheasants in any way—built a shelter a few feet away from an osprey's nest, and from it was able to take intimate photographs of the habits of that attractive and by no means unintelligent bird. In the nest chosen were three young birds, each, as the camera showed, with a character of its own. Not the least interesting of the camera's "shots" were those which showed the male osprey diving into the sea for fish and handing over the spoils to the female, who fed the three young ones in a way which showed, on one occasion at any rate, the rankest favouritism. Captain Knight's captions and the drawings that illustrate them at times strain a little too hard after humour, and his running lecture on the film is at its best when it is most strictly informative; but the film's interest well outweighs its minor and occasional irritations.

FOXHOUND OVERBOARD IN MID-OCEAN

RESCUE AFTER FALLING FROM LINER

Captain A. D. Turton, commander of a Clan liner carrying a number of valuable foxhounds from Liverpool to Bombay, turned his ship round in mid-ocean to save one of them that had fallen overboard.

"When the vessel was crossing the Bay of Biscay," writes a friend of Captain Turton's, "this particular foxhound was tied up on the after-deck. Later it was missed. It must have slipped its collar and jumped overboard.

"Half-an-hour elapsed before the loss was reported to the captain, but as soon as he learned of it he turned the ship round and steamed back a mile beyond the estimated distance travelled since the hound fell overboard. The dog was not sighted and the vessel turned round again and steadied on the southerly course. The dog was then sighted a short distance ahead. A boat was lowered and the animal was hauled aboard exhausted. After careful attention it completely recovered."

"REVIEW OF REVIEWS"

In the April number of the *Review of Reviews* Mr. Wickham Steed writes on the "Lessons of the Conference" and the need for learning to think peace. The Conference has been confusing because none of the Powers taking part in it has been ready to say quite plainly how much faith it really puts in the Peace Pact; behind this has lain the question how the United States, not being of the League, would behave as a neutral towards a nation which might violate the Pact; until this doubt is cleared up disarmament conferences are bound to be armament conferences. Mr. Steed sketches the constitution of an Institute for Intellectual Cooperation which should be brought into being as a "thinking general staff for the strategy of peace." "Arthur James Balfour: In Memoriam" is also by Mr. Steed, and there follows "Balfour and Ireland," by Mr. Hugh A. Law.

GARDEN CITIES AND SATELLITE TOWNS

DR. RAYMOND UNWIN, addressing the London Society yesterday on "The Decentralization of Industry," said that progress would be "speeded up" in this country when the garden city movement fully realized that is must find its proper place and its greatest opportunities in regional planning. Equally the regional planners had to realize that the garden city and its near relative, the satellite town, afforded the most effective method of securing the better distribution at which they aimed. It was not the land that was used but the space that was spoiled that caused the trouble. There was ample space to continue growing for hundreds of years.

NATIONAL GALLERY REPORTS

ADDITIONS AND CHANGES IN 1929

Some very important acquisitions and several changes in establishment are recorded in the Directors' Reports of the National Gallery, Trafalgar-square, and Millbank, for 1929 (H.M. Stationery Office, 1s. 6d. net).

The outstanding purchases for Trafalgar-square were the "Wilton Diptych" and the "Cornero Family," by Titian. The former was purchased from the Earl of Pembroke for £90,000, with the aid of a special grant and contribution from Mr. Samuel Courtauld, Viscount Rothermere, Mr. F. C. Stoop, and the National Art Collections Fund; the latter from the Duke of Northumberland for £122,000, with the aid of a special grant and contribution from Mr. Samuel Courtauld, Sir Joseph Duveen, the National Art Collections Fund, and the Claude Phillips Bequest.

As will be remembered the "Cornero Family"—more properly "The Noble Vendraonin Family"—was lent to the Italian Exhibition at Burlington House, where it greatly strengthened the representation of the Venetian school. Heading the donations was the panel, representing "88. Zeno and Jerome," of the Pesellino Altarpiece which was formerly in the private collection of the German Emperor. This was presented by the National Art Collections Fund in association with and by the generosity of Sir Joseph Duveen, the altarpiece being now complete with the exception of the predella panels, which were lent to the Gallery in June by Mr. Felix Warburg.

Two Trustees of the National Gallery, Mr. J. P. Heseltine and Mr. R. H. Benson, died during the year. The former was replaced by Sir Philip Sassoon, the second vacancy remaining for the moment unfilled. Lord Crawford was re-elected Chairman for the further term of one year, and on January 1 Mr. A. M. Daniel took up his appointment as Director, in succession to Sir C. J. Holmes, relinquishing his personal trusteeship, and remaining a Trustee *ex-officio*, the vacancy so caused being filled by the appointment of Sir Joseph Duveen as a Trustee for seven years.

THE MOSAICS

It is now officially announced that the mosaics in the east vestibule, by Mr. Boris Anrep, were the gift of Mr. Samuel Courtauld and other friends of the Gallery. During the year Room XXXI., presented by Sir Joseph Duveen, was completed, and, in connexion with the proposed extension of the National Portrait Gallery—which, by agreement, will entail enlargement of the area between the two galleries—the Board sanctioned experiments in artificial lighting by H.M. Office of Works on the ground floor of that room.

Mr. W. G. Constable was appointed Acting Assistant Director, and in March he visited Holland to study the method of relining practised at the Rijksmuseum, Amsterdam, being also nominated by the Trustees as member of a committee formed under the auspices of H.M. Office of Works to investigate the question of blistering and flaking in works of art. The Trustees authorized members of the staff to visit foreign galleries for the purposes of study and to consider new methods of exhibition.

The total number of visitors to the National Gallery in 1929 was 631,723, the daily average attendances being, free days, 2,256, students' days, 686, and Sunday afternoons, 1,820.

The Trustees associated themselves with the trustees of the Tate Gallery, of the British Museum, and of the National Portrait Gallery in a protest to the Treasury against the establishment of a power station at Battersea.

At the Tate Gallery the total number of visitors was 269,306; the daily averages being, free days, 825, students' days, 321, Sunday afternoons, 1,256. Owing to the flood—the report has it Flood—rendering the basement unsafe for use, Gallery XXVI. above the portico was converted into a board room, library, and offices for the Director and Assistant Keeper. The reconstruction of the basement floor was completed, and a long list is given of pictures repaired. Eleven new works were purchased, including a painting of "St. John's, Downshire Hill," by the late Mr. Sydney Carline, and a stone carving "East Wind"—the original model for the carving on the Underground Building—by Mr. Eric Gill. There were numerous bequests and donations, including works by Sir George Clausen, Mr. Frank Dobson, Mrs. A. L. Swynnerton, and Lady Hilton Young.

ART PERIODICALS

X-RAY EXAMINATION OF PICTURES

In the April *Burlington Magazine* what may be called the common sense of the X-ray examination of pictures is put forward with admirable lucidity by Mr. S. Kennedy North, who has had a good deal of experience in this and other scientific methods of research. As Mr. North says, the radiograph of a picture cannot supply the sensibility of the trained and cultured eye. What it can do is to supply valuable facts and data regarding a given picture and introduce an element of certainty, which the expert can use. Put simply, the X-rays do nothing more than record the atomic weight of the various materials through which they are passed. Thus, the rays will distinguish between white lead and carbonate of lime—which to the eye present a similar whiteness—as used in priming both wood and canvas; they will register the textures of wood and canvas themselves; and they will distinguish broadly between pigments of mineral origin and those from animal and vegetable sources and the aniline derivatives. But the X-rays themselves are useless. They can only lay facts before the inquiring mind, and the "reading" of the facts is always subject to the personal equation. To those familiar with scientific methods all this will be evident, but so many inaccurate statements have been made for and against the X-ray examination of pictures that it is well to have its possibilities clearly explained. In the same number some sensible remarks are made upon the real and imaginary dangers involved in the transport of old masters, and "D. S. M." pays a well-deserved tribute to Professor Henry Tonks, who is retiring from the Principalship of the Slade School at the end of the summer term, to be succeeded by Mr. Randolph Schwabe.

Two articles of general interest in the April *Connoisseur* are those on "Costume at the National Portrait Gallery," by Mr. F. M. Kelly, and the return of Charles I., as Prince of Wales, from Spain, in 1623, by Mrs. Esdaile, apropos the gilt bust of Charles, by Le Sueur, the author of the Charing Cross statue, at Portsmouth, and the church of Groombridge, Kent, erected by John Packer, in 1625, to commemorate the event. This church contains a monument to its founder by John Bushnell.

The April *Studio* opens with an article by Mr. G. K. Chesterton in the form of a running review of Mr. Eric Gill's "Art-Nonsense and other Essays." As usual, Mr. Chesterton is provocative, but the following, apropos the relation of art to Nature, is just. "The artist is not so much to copy the works of God as to copy the work of God, in the sense of the working of God or the way in which God works. There will be in his art the same, or some approximation to the same, spirit and tendency of line and motion and balance; because there is only one creation and no inspiration from outside it."

As usual, *Apollo* is distinguished by the number and quality of its reproductions in colour, which range from Italian old masters to works by Matisse and Mr. W. Richard Sickert. The difference between theory and practice is well seen in an article, by Mr. Kineton Parkes, on Adolfo Wildt, of Milan, and his "Art of Marble," the artistic insignificance of the works reproduced contrasting ludicrously with the sound ideas expressed in the book.

The *Collector* has a welcome article, by Mr. H. M. Cundall, on the artistic work of Edward Lear, whose landscapes came as a surprise to many when they were shown recently at the Howard Gallery. Mr. Campbell Dodgson discusses the drawings at the exhibition of Italian Art, and Dr. Ferdinand Eckhardt continues his account of furniture in the Figdor Collection.

Commercial Art is to be valued chiefly for its illustrations, which give an interesting account of what is going on in different parts of the world, the text running too much to assertions of how well particular advertising firms are doing their jobs.

The *Architectural Review* reproduces on its cover the *Punch* cartoon of Architecture addressing London on the Charing Cross scheme. "You're missing your chance of doing a big thing with. Why wasn't I properly consulted?" In reply to the late Mr. D. H. Lawrence, Mr. Paul Nash writes a very sensible article on "The Public and Art." He holds, and, we think, rightly, that the only way to get the general public interested in modern art is to take advantage of its "blind and dumb keenness" and direct it by definite strategy.

VARIETY THEATRES

THE COLISEUM

Miss Yvonne Arnaud and her company continue at the Coliseum this week in Elaine Sterne Carrington's sketch *The Red Hat*, which shows how a wife, given Miss Arnaud's vivacious and mischievous diplomacy, can unravel a marital complication to the complete satisfaction of all four interested parties. The rest of the programme is entertaining without being in any way remarkable. Giovanni, the conjurer, very amusingly but rather cruelly rewards the temerity of those people in the audience who are prepared to file up on to the stage and try not to look sheepish while their money and various other belongings, which they had no idea had been taken, are returned to them. Giovanni almost tearfully implored his audience to watch his hands, but his tricks were done far too quickly for the eye to follow them. Mr. Clarkson Rose made an effort to revive a nearly extinct art of pillorying a number of politicians in his songs but his material was not good enough, and his satires sadly lacked point and wit. Mr. Tom D. Newell and Christiane and Duroy, in two separate numbers, combined to burlesque dancing, but, while Christiane and Duroy took most of the dances of Europe as their target, Mr. Newell concentrated on the kind of dancing which the uninitiated, without knowing what they mean, call classical. Mr. Newell was really funny at times, but he too often forgot that burlesque is at its best when it is least exaggerated. Mr. Chick York and Miss Rose King take part in "a comedy presentation," which has its moments of inspired inconsequence, and there is a really clever "silly symphony cartoon" by the creator of "Mickey Mouse."

THE PALLADIUM

Mr. Jack Payne's B.B.C. band is still to be heard and, since members of it come into the spot-light and do individual dancing turns, to be seen at the Palladium this week. Virtuosity in a band can become something of a nuisance and an over-emphasis on brass can make the back rows of a theatre very much more desirable than the front; but, judging from the reception Mr. Payne and his band get from the audience, the practice of distorting straightforward tunes by over-sophisticated orchestration and interrupting it with step-dances is decidedly popular. If Jack Payne's band stands for modernism in the music-halls, Miss Lily Morris does her best to bring about a violent reaction. There is no sophistication about Miss Morris—her methods are those that would have knocked them in the Old Kent-road 30 years ago, and they are still effective in an age which prefers the indirect to the direct method of approach to its sense of humour. Max, Moritz, and Akka, "Hollywood's Chimpanzee Film-stars," remain on the programme, and Mr. Alan K. Foster's "Twelve Palladium Girls" go through their two turns with that degree of competence and neatness which most unfairly compels the audience to forget them far too soon. Mr. Leslie Weston, who proved himself a very "cheery chatterbox," Mr. Randolph Sutton, and the Novelle Brothers and Miss Sally Joy contribute to the strength of the programme.

THE KING'S ARCHIVES

The Rev. Albert Lee, M.V.O., who has served for a number of years at Windsor Castle as Recorder of the King's Archives, has just retired, having reached the age limit. The contents of the Royal Archives are kept in the Round Tower at the Castle.

CONCERTS, &c.

ROYAL CHORAL SOCIETY.
ROYAL ALBERT HALL.
Patron: HIS MAJESTY THE KING.
GOOD FRIDAY, APRIL 18th, at 2.30 p.m.
MESSIAH Handel.
Miss FLORA WOODMAN.
Miss ASTRA DESMOND.
Mr. BEN DAVIES.
Mr. ROBERT EASTON.
At the Organ—Mr. R. ARNOLD GREIR.
THE NEW SYMPHONY ORCHESTRA.
Conductor—
Dr. MALCOLM SARGENT.
Stalls, 10s. 6d.; Arena, 7s. 6d.; Balcony, 5s. and 3s. 6d.; Gallery Promenade (1,000 seats), 2s. At Box-office, Albert Hall (Tele., Kensington 5360), and usual agents.

QUEEN'S HALL.
Sole Lessees—Chappell and Co., Ltd.
B.B.C. SYMPHONY CONCERTS.
TO-NIGHT, at 8.15.
First performance in England of
SYMPHONY NO. 8 MAHLER.
THE NATIONAL CHORUS.
B.B.C. SYMPHONY ORCHESTRA.
Principal Violin—ARTHUR CATTERALL.
Conductor:
SIR HENRY J. WOOD.
Tickets, 12s., 8s. 6d., 5s. 9d., 3s. 6d., 2s. 4d. At Agents, Chappell's, Queen's Hall, and British Broadcasting Corp., Savoy-hill, W.C.2.

CRYSTAL PALACE.
GOOD FRIDAY, 3.30.
GRAND SACRED CONCERT.
CARRIE TUBB. ELSIE WIDDOP.
MARGARET BALFOUR. HAROLD WILLIAMS.
LONDON SYMPHONY ORCHESTRA.
Conductor, WALTER W. HEDGCOCK.
Choir and Orchestra 500.
Res. seats, 3s. 6d., 5s. 9d., 7s. 6d. Unres., 2s. and 3s. Crystal Palace Box-office (Syd. 7333) and usual Agents.

PICTURE THEATRES

ALHAMBRA. ANNA MAY WONG in "THE FLAME OF LOVE," with John Longden. British International Talking Picture. Continuous 12 noon. Good Friday, 6.0 and 8.15. Miss WONG APPEARS in PERSON EACH EVENING.

ASTORIA. Gerr. 5528. 1-11. Zane Grey's "LONE STAR RANGER" (All-Talking), with Geo. O'Brien, Sue Carol, 2.20, 4.50, 7.20, 9.50. Chas. Farrell in "The City Girl."

CAPITOL. Reg. 4455. 12-11. Rudy Vallee in "THE VAGABOND LOVER" (Talking, Singing, Dancing); 1.25, 4.10, 7, 9.45. Ivan Mousjoukine in "The Secret Courier."

CARLTON, Haymarket. Must finish in three weeks! MAURICE CHEVALIER in "THE LOVE PARADE." Paramount's All-Talking Singing Success; with Jeanette MacDonald, Lupino Lane. Daily, 2.45, 6.0, 8.45. "Love Parade" Sports 9.15, 6.30, 9.15. Good Fri. and Sun., 6.0, 8.45. Bookable from 2s. 4d. Reg. 2211. Coming! "The Vagabond King," All-Colour Talking!

EMPIRE, Leicester-square. 12-12. Last 3 days. Cecil B. De MILLE'S ALL-TALKING Dramatic Explosion, "DYNAMITE," with CONRAD NAGEL. Also LAUREL and HARDY in All-Talking Laugh Hit. Starting Good Friday (6 to 11 p.m.), BUSTER KEATON in his first ALL-TALKIE, "Free and Easy." From 11.30 to 1 any seat (except loges), 1s. 6d.

KENSINGTON. 2 till 11 (Friday 6 till 11). Clive Brook, Noah Beery, Richard Arlen in "THE FOUR FEATHERS." "Paris Bound," All-Talking (not on Friday).

MARBLE ARCH PAVILION. 2-11. Last week of GEORGE ARLISS in ALL-TALKING triumph "DISRAELI." Also Mickey Mouse. Programme commences at 2, 4.15, 6.30, and 8.45.

NEW GALLERY. Gerr. 9805. 2-11. Last week of Norma Talmadge in her first ALL-TALKING Picture, "NEW YORK NIGHTS." 2.35, 6.35, 9.35. Last Season of Camille in "Inflation." (All-Talking).

PALACE THEATRE. Daily, 2.30 and 8.30. Last five days. The sensational French Talking Picture (English and French dialogue), "THE QUEEN'S NECKLACE," with MARCELLE JEFFERSON-COHN. Showing Good Friday at 8.0.

PLAZA. Gigantic All-Talking Program! "THE MARRIAGE PLAYGROUND," with Mary Brian, Kay Francis, Lilyan Tashman. Also WM. POWELL in "Pointed Heels," with Fay Wray, Helen Kane. Stage: Plaza Tillers. Adm., 1s. 6d. 11.45-1. Reg. 7201. Good Fri. 6.0 and 8.30. Harry Green in "The Busy-Body." All-Talking! Laughing!

POLYTECHNIC THEATRE, Regent-street, Langham 1744. "SEA HAWKS." Produced, presented, and personally described by Captain C. W. R. Knight, M.C. Daily at 2.30, 5.30, 8.30.

REGAL, Marble Arch. European Premier of Richard Barthelmess in "SON OF THE GODS," also Grand National in Sound. Paid. 9911.

SCALA, W.1. Nightly at 6.0 and 8.45. PUDOVKIN'S Mighty Russian Film, "THE END OF ST. PETERSBURG." Also "DRIFTERS," Britain's North Sea Epic.

STOLL PICTURE THEATRE, Kingsway. Daily from 12.15. 'Phone, Holborn 3703. All-Talking Programme. "HOLLYWOOD REVUE" (25 Stars); "THREE BROTHERS," with Tom, Owen and Matt Moore; Boat Race in Pictures and Sound, &c.

TIVOLI. Temple Bar 5222. Cont. Perf. The Film of "JOURNEY'S END" (All-Talking). 1.15, 4, 6.40, 9.20. Sessions 2.12.50, 3.15, 5.55, 8.35. 1,000 seats, 1s. 6d. between 12-1 daily.

EXHIBITIONS

MADAME TUSSAUD'S EXHIBITION. Baker-street Station. Daily, 10-10. Sundays, 2-10. CELEBRITIES IN WAX. Admission 1s. 3d. (including tax). Children under 12, 6d.

ZOOLOGICAL GARDENS. Open 9 a.m. till sunset. Mondays, except Bank Holidays, 6d. Other days: Adults 1s. Children 6d. Aquarium, Mondays, except Bank Holidays 6d. Other days: Adults 1s., Children 6d. Sundays, Fellows and Fellows' Orders only.

DAILY MAIL IDEAL HOME EXHIBITION, Olympia. 10 a.m.-10 p.m. Admission 2s. (incl. tax). 1s. after 6 p.m. "The Village of Ideal Homes." "Nurseries of the Nations." LAST THREE DAYS.

ENTERTAINMENTS

THE RICHMOND ICE RINK. Largest in the world. Ice surface 24,300 sq. ft. Sessions 9-1, 2-6, 7-11. Skaters 2s. 6d.; spectators 1s. 6d. each session. Exhibition, Saturdays, 8.30 p.m. Restaurant fully licensed. Free car park. Skates and boots can be hired or purchased. 'Phone, Popesgrove 2771.

OPERA

ROYAL OPERA. COVENT GARDEN.
Lessees: Covent Garden Opera Syndicate, Ltd.
SEASON OF INTERNATIONAL OPERA.
OPENS WITH

*DIE MEISTERSINGER	Monday, April 28, at 7.
*DAS RHEINGOLD	Tuesday, April 29, at 8.30.
*PARSIFAL	Wednesday, April 30, at 5.30.
†DIE MEISTERSINGER	Thursday, May 1, at 7.
*DIE WALKÜRE	Friday, May 2, at 5.15.
*SIEGFRIED	Monday, May 5, at 5.15.
†DIE FLEDERMAUS	Tuesday, May 6, at 8.15.

* PRICES (including tax): Boxes, 10 guineas and £5; Stalls, 33s. 6d.; Circle, 28s. and 24s.; Balcony, 21s. 6d.; Amphitheatre, 13s.
† PRICES (including tax): Boxes, 10 guineas and £5; Stalls, 28s.; Circle, 24s. and 21s. 6d.; Balcony, £1; Amphitheatre, 13s. The Gallery is RESERVED at 5s. 9d. for all these performances except April 28, May 1 and 6, when it is UNRESERVED at 3s. 6d.
Box-office open 10 to 6. Telephone, Temple Bar 7061.

THEATRES

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Imperial and Foreign News

MR. GANDHI'S CAMPAIGN

A GAMBLER'S THROW

(FROM A CORRESPONDENT LATELY IN INDIA)

Only a month has elapsed since Mr. Gandhi began his march to the sea-shore, where his well-advertised attack on the existing system of government in India was to be staged. The attack was to take the form of a breach of the law forbidding the manufacture or collection of salt without a licence. For weeks before this Mr. Gandhi's words and actions had been subjected to a blinding glare of publicity, and the world was apprised of his determination to make this his last and decisive campaign. He announced that he would not return alive from the sea coast without achieving his objective of Independence for India.

Yet already Mr. Gandhi has left the sea coast, and his anti-Salt Law campaign has been left to the public to do what they can with it. Clearly the anti-Salt Law campaign has failed so far as Mr. Gandhi is concerned, and the reasons for his failure bring us to the core of the Indian political situation to-day. Before discussing these, however, let us review the broad features of Mr. Gandhi's march to the coast and his proceedings there, since these also reflect the present state of opinion in India.

MARCHING THROUGH GUJARAT

The march took place through that part of the Gujarat tract of the Bombay Presidency in which Mr. Gandhi's home is situated and where his personal influence is greatest. This is the area which was chosen by him for the crucial experiment in mass civil disobedience in his old non-cooperation campaign of 1920 and onwards, and it was the scene, not so many months ago, of a widespread and determined opposition to the administration of the Land Revenue, which is the very pith and marrow of government in India. It might have been expected that Mr. Gandhi's march would have swept the people, at any rate of this part of the country, off their feet, and that they would have left their homes and work to follow him, as they did in non-cooperation days. But nothing of this sort happened. As early as his second day out he was received at his destination by a mere handful of people, and his formal meetings attracted crowds of a few thousands at the most, fewer, in fact, than would have been attracted by the landing of an aeroplane or any similar novelty.

Mr. Gandhi has few equals in the capacity to feel the pulse of public opinion, and he cannot have failed to notice these things. In particular, the very small number of village officers who resigned their posts, even in the villages on or near the line of march, is convincing proof that no genuine feeling has been aroused. Outside Gujarat there has been a good deal of excitement, and some spectacular demonstrations in Bombay City, and one or two carefully organized demonstrations have been staged in Calcutta. But, for the rest of India, Mr. Gandhi's campaign has proved a thing of surpassing interest certainly and the object of sympathy in many quarters, but has not given rise to any sympathetic action.

A LONE HAND

What is the reason for the vast difference between the progress of his present campaign and the wildfire progress of the old non-cooperation movement? The reason, in a sentence, is that Mr. Gandhi is playing a lone hand. Political India is not behind him in his present action. The last four words need to be emphasized, for a reason which will be explained shortly. Even Motilal Nehru, the one first-class man who adhered to him in his declaration of independence for India at the Lahore session of the All-India National Congress last December, is known to deprecate, even to resent, the launching of the present civil disobedience movement. Mr. Gandhi himself publicly announced after the Lahore session that he was compelled to abandon the threatened civil disobedience campaign, which he had timed to begin from January 1 this year, because India was entirely unready for it. Yet, a bare six weeks later, he announced his intention of beginning civil disobedience.

During those six weeks the Congress Party had disintegrated, the support for the Round-Table Conference had grown in strength and organization, and the Moslems of all shades of political opinion had proclaimed their hostility to the Independence resolution and the Gandhi-Nehru policy of civil disobedience and anarchy. At Lahore staunch Congress leaders, including at least three former presidents of the Congress, had opposed the Independence resolution, and had striven to get Congress to declare for participation in the Round-Table Conference. Clearly Mr. Gandhi's present move is a gambler's throw, and everything points to the fact that he had counted on immediate arrest as soon as he left his *Ashram*, and had looked for the necessary popular support for his movement to the excitement and resentment which he estimated would be roused by his arrest.

GOVERNMENT'S POLICY

Competent observers in India agree that had he been speedily arrested Mr. Gandhi would have been justified by the result. For few political leaders would have dared to resist the organized demand in the Indian Press, and in the many meetings which would have been got up by Congress agencies all over the country, that they should sever their connexion with the legislative bodies and the Round-Table Conference; and in the general deterioration of the political situation which would have followed many of the conditions of the old non-cooperation movement would have been restored.

At the present time the British Government and the Viceroy of India are trying to carry through, against enormous difficulties, not only in India but in Great Britain also, the policy of the famous announcement of October 31, 1929. That announcement has had a profound effect in conciliating all but the most extreme wing of Indian opinion, and but for it, and the reconciliation which it has effected between Great Britain and the vast majority of thinking Indians, Mr. Gandhi's campaign would have been sweeping India from end to end to-day. As it is the campaign gains but little material support anywhere, and, even where Mr. Gandhi and his trained organizers appear in person, the young and the mob furnish the only response.

That is the vast achievement of the Benn-Irwin policy contained in the announcement of last October. It has given the moral leadership in Indian politics to Lord Irwin, and the coming Conference is the really important thing to-day. For this reason, mostly, Mr. Gandhi is likely to prove right in calling this his last campaign, because, if it is possible for the Government of India to leave him at large long enough for the campaign to collapse through lack of support and its inherent disingenuousness, Mr. Gandhi will return finally to that retirement from politics from which it would have been better for his reputation had he never emerged.

MR. GANDHI: A SYMBOL

It was said above that India is not behind Mr. Gandhi in his present action, and the reason for this has been explained. But Mr. Gandhi is the symbol, for nearly all political India, of the self-determination in government which is India's natural goal. The course of Indian politics during the past decade has been moulded and determined very largely by him and his actions, and his personal prestige and influence are, therefore, immense.

For these reasons his doings are being followed all over India with intense sympathy—because they are Mr. Gandhi's doings, not because they are regarded as right, or beneficial to India to-day—and thus it is that the Government of India are constrained to act with the greatest circumspection towards him. His arrest to-day would be a far more serious affair than it was in 1922 because of its inevitable repercussions on the main political situation. To-day (unlike 1922, when that problem was, for a time, out of the way) the problem of the future system of government in India is the greatest problem immediately confronting the British people and the British Commonwealth.

The Secretary of State for India and Lord Irwin have opened a way which promises to lead to a solution satisfactory to India and Great Britain, and they must be trusted to adopt the measures which they believe best calculated to bring their policy to fruition.

CALCUTTA BOYCOTT OF BRITISH DRUGS

(FROM OUR CORRESPONDENTS)

CALCUTTA, APRIL 14

To-day being the Bengali New Year—when it is accounted propitious to venture upon new transactions, and large purchases are made in the bazaar—the opportunity was taken by wholesalers to decline to buy British drugs and medicines as an answer to the General Medical Council's refusal to recognize Indian degrees. The campaign had been skilfully and silently worked up by doctors, and in the bazaar the local representatives of British firms were unable to do the usual amount of business.

KARACHI, APRIL 14

The local Sat Narayan Piecegoods Association has resolved not to order foreign cloth for 12 months.

UNEVENTFUL CAMPAIGN IN SOUTH INDIA

(FROM OUR CORRESPONDENT)

MADRAS, APRIL 14

"National Week" in Madras ended uneventfully. A demonstration of salt-making resulted in the arrest of Prakasam, editor of an extreme Congress journal. Later, however, he was released. The salt made by the *Satyagrahis* [passive resistors] was declared to be unfit for consumption, and, consequently, the infringement of the Act was innocuous.

The general feeling here is that the Government should state its policy towards the breakers of the Salt Law, and thus dispel uncertainty and defeat extremist propaganda alleging that the Government is unable to enforce the law. The present policy of differentiating in the application of the law is unsettling public confidence.

ANOTHER ANTI-SOVIET "PLOT"

"COUNTER-REVOLUTIONARY COOKS"

(FROM OUR OWN CORRESPONDENT)

RIGA, APRIL 14

At Chusovskaya, 100 miles from Perm, a Soviet Tribunal has sentenced to death a railway foreman and two mechanics, who were found *Guilty* of sabotage and "wrecking" transport plans. The trial is merely one incident in a hunt for "wreckers" throughout the U.S.S.R. during the last few weeks, resulting in the arrest and subsequent trial of a great number of scapegoats for the failure to carry out the five-year production plan.

A "plot" was discovered among the male cooks at Tula to wreck the five-year plan and to assist enemies of the U.S.S.R. to overthrow the Soviet régime by discrediting Soviet eating houses, in which, it is stated, workmen have found the bodies of mice, nails, glass, string, and other unusual substances in the food supplied. The Soviet Press describes the captured cooks as "wreckers" and counter-revolutionaries.

DISCONTENT AMONG SOVIET TRADE UNIONS

"INTOLERABLE BURDENS"

(FROM OUR OWN CORRESPONDENT)

RIGA, APRIL 14

Dogadoff, whom the Soviet Government recently appointed vice-chairman of the Supreme Economic Council, was last week relieved of his post as first secretary of the Central Trade Union Council, ostensibly because he is unable to discharge the duties of both offices. His removal, however, is apparently connected with friction which has lately developed between the trade unions and the higher organizations of the Communist Party.

A tendency to assert some degree of independence is seen in a resolution which the Trade Union Council passed on Tuesday protesting against the intolerable burdens imposed on the workers by the many forms of compulsory subscription and deductions from wages. The resolution declared that trade unionists would not in future submit to the imposition, through general meetings, of all-round contributions, and would not tolerate further violation of the voluntary principle, compulsory overtime, or working during holidays for special purposes unless these were first sanctioned by the Trade Union Council. The resolution declared further that collections for subscription loans must not exceed a fortnight's wages, and that from January, 1931, the subscription for membership of trade unions must be reduced by 25 per cent. and that for health insurance by 50 per cent.

The council instructed every trade union to enforce these decisions.

INDIAN INTEREST IN PALESTINE

(FROM OUR OWN CORRESPONDENT)

BOMBAY, APRIL 14

The All-India Moslem Conference for the affairs of Palestine will meet here next week-end under the presidency of Moulvi Mohamed Yakub, Deputy-President of the Legislative Assembly. It is expected that the speakers will include Sir Mohamed Shafi, Sir Ibrahim Rahimtullah, both the Ali brothers and the Maharajah of Mahmudabad.

Many Indian Moslems believe that the Zionists aim at excluding Arabs from Palestine, and a resolution to be moved at this conference requests the Mandatory Power not to play into the hands of these "powerful Jewish financiers of Europe," but to keep its pledge given to the inhabitants of Palestine. A deputation of leading Indian Moslems will later visit Palestine, England and Geneva.

TOWN PLANNING OF ROME

SIGNOR MUSSOLINI'S IDEAS

(FROM OUR OWN CORRESPONDENT)

ROME, APRIL 14

Presiding this morning over the first meeting of the Commission for revising the Roman Town Planning scheme Signor Mussolini expounded some of his own characteristic ideas as to the future development of the city.

The members of the Commission should, the Duce said, take account not of the Rome of to-day but of the Rome of 1950 and even that of 2000. In 1950 the city would probably have 2,000,000 inhabitants and 150,000 motor vehicles. Hence it was essential that the new plan should be conceived on a grand scale. The city would find its natural path of growth and beauty in following the directions of the hills and of the sea. The Rome of the future must have parks, gardens, and playing grounds, while even the most crowded quarters must be sufficiently supplied with air and light.

Signor Mussolini also referred to the house-clearing operations now in progress, and indirectly replied to those people who have been complaining that the picturesqueness of the city is being sacrificed to an excessive regard for the remains of the Imperial period. Signor Mussolini recalled that Rome is made up of at least four different cities. The Commission, he said, was hence faced with the "difficult and interesting task" of harmonizing the peculiar character and purpose of each of these.

The aim of the Commission, the Duce insisted, must therefore be to preserve this architectural scheme rather than a "local colour sometimes in the worst taste, anti-hygienic and anti-aesthetic." While preserving the old churches, Signor Mussolini went on, they must also preserve the "solemn monuments of the Imperial epoch," inasmuch as they constitute the living witness of the "memorable events of that glorious epoch." The clearing away of certain small dwelling houses had already restored the "plastic vision of the Seven Hills," which had almost been submerged under the chaotic constructions of past centuries.

Criticism of the recent demolitions was also vigorously countered by the Governor, Prince Boncompagni-Ludovisi, who asserted that the local colour "so dear to foreigners when they encounter it in Italy" was made up of lurid alleys and of hovels with the linen hanging out of the windows. "The capital of this new and great Italy," said the Prince, "rejects with disdain these remains of a shameful past."

THE FRENCH BUDGET

DEADLOCK OVER PENSIONS PROVISION

(FROM OUR OWN CORRESPONDENT)

PARIS, APRIL 14

The Budget was returned once more to the Senate this afternoon, having been passed by the Chamber shortly before midnight yesterday by 460 votes to 119.

The principal point now in dispute between the two Houses is the proposal to insert in the Budget a system for automatically adjusting pension rates to the scale of officials' salaries. This proposal, the invention of the Finance Committee of the Chamber, was imported into the Budget against the advice of the Government, M. Tardieu having declared on two occasions that he could not take the responsibility of authorizing the large additional expenditure involved. It was rejected by the Senate and again restored by the Chamber. This morning the Finance Committee of the Senate met to reconsider the question, and decided to recommend the Senate to persist in its refusal to pass the clause. On the other points in dispute, notably the decision of the Chamber not to permit the resumption of gambling at Enghien and not to permit the opening of gaming houses in Paris, the Committee recommended the Senate to meet the views of the Chamber.

PARIS, April 14.—The Senate has again deleted from the Budget the provision for the automatic adjustment of pensions. After rejecting this provision the Senate passed the whole of the Budget by 275 votes to 17.—*Reuter.*

POLITICAL FACTIONS IN HAITI

THE PROVISIONAL PRESIDENCY

(FROM OUR OWN CORRESPONDENT)

NEW YORK, APRIL 14

President Borno of Haiti to-day adjourned indefinitely the meeting of the Council of State, thus making the election of a temporary President for the Republic impossible.

Under an agreement reached between President Hoover's commission and various Haitian political factions, the Council of State—which has always been dominated by President Borno—was to have elected Mr. Eugene Roy as provisional President, and Mr. Roy, taking office on May 15 at the expiry of President Borno's term of office, was to have arranged for the popular election of a Legislature which, in accordance with the Haitian Constitution, would choose a permanent President.

President Borno's adherents assert that his action to-day was prompted by the knowledge that some members of the Council of State intended to break their promise to elect Mr. Roy, and he was afraid that if the election were held General Emanuel Thezan, who has strong support among the peasants, would be chosen. As President Borno received from the American State Department last Friday a warning that the United States Government would not recognize anyone but Mr. Roy as temporary President, he put off the election rather than have it ineffective, and he is now prepared if necessary to create a majority in the Council in favour of Mr. Roy by the appointment of new members.

SUICIDE OF BOLSHEVIST "COURT POET"

(FROM OUR OWN CORRESPONDENT)

RIGA, APRIL 14

Vladimir Mayakovsky, the Communist poet, committed suicide in Moscow this morning. He was aged 39.

Mayakovsky joined the Bolshevists before the Revolution, in which he took an active part, particularly in connexion with the arrest of Tsarist officers. For many years he shared with Demian Biedny the title of Bolshevist "Court Poet." He was the author of several collections of poems, critical essays, and plays, and was editor of several Soviet periodicals.

TRAIN SEIZED FOR TAX DEFAULT

(FROM OUR OWN CORRESPONDENT)

NEW YORK, APRIL 13

A passenger train passing through Highlands County, Florida, yesterday was seized by the local sheriff on the ground that the Atlantic Coast Line Company, the owners of the train, were in debt to the extent of $40,000 (£8,000) to the county for unpaid taxes.

The authorities had asked the company to announce their intention to pay the money as quickly as possible, as otherwise the financing of the schools of the county during the coming term would be difficult. When the company failed to reply the sheriff seized not only the train, but also a section of the permanent way and a railway station. He intends to seize four more trains as they enter the county. The president of the line expects that a settlement of the tax question will be reached on Monday.

REICHSTAG AND CABINET

DISSOLUTION AVOIDED

(FROM OUR OWN CORRESPONDENT)

BERLIN, APRIL 14

The Tax and Agrarian Relief Bills were all passed by the Reichstag in third reading to-day. Thus the Brüning Government has succeeded, by frequent cracking of the dissolution whip, combined with the political jugglery of which the present Chancellor is a master, in carrying out the most urgent tasks of its programme by Parliamentary means. It has been unnecessary to resort to the provisions of Article 48 of the Constitution [under which the Reichstag would be dissolved and the Government programme carried out by decree]. The Cabinet has saved the Reichstag, or the Reichstag has saved itself, from dissolution. Its members, still the official Parliamentary representatives of the people, are able to travel home with their free railway passes for the Easter recess, which is to last until May 2, when the 1930 Budget will be introduced.

The voting was at times very close. Absent Deputies had been recalled telegraphically by their parties; there were nearly 460 members present out of 490, and the tension was no doubt genuine more than once. But it soon became noticeable that, in spite of all the apparent chaos, the Government was scraping through on every Bill by majorities varying between 70 votes and four. When the beer tax increase came up, the small Bavarian Peasant Groups were seen to be flourishing pink "No" cards, but when the urns came round they quietly dropped white "Yes" cards into them, much to the disgust of the Fascists. The Bavarian People's Party had already consented to the 46 per cent. compromise and voted for the increase, which was passed by nine votes. The whole Bill, including the turnover tax, obtained a majority of only five.

The Nationalists voted solidly for the Benzine Tax Bill, with which the agrarian measures were coupled, but split, as on Saturday, on the other tax Bills, the Westarp group supporting the Government and the Hugenberg group opposing it.

THE AGRARIAN MEASURES

As the result of last week's manoeuvres the agrarian relief measures have been passed at least a week earlier than anybody had dreamed, after a very perfunctory examination in Committee. There are not wanting warnings even from clear-sighted agrarians that the relief policy is a mistaken one. The big landowners and farmers in Eastern Germany, who obtain all their requirements from their land and have a surplus, will, it is admitted, be strengthened, but the millions of small peasants who have insufficient land and are driven to intensive culture on a small scale will suffer from the doubling of the fodder prices, while the prices of their produce will not rise in proportion. In the opinion of this school of thought, systematic rural settlement and the breaking up of the big estates are more important than tariff increases.

Some of the new increases will not take effect immediately owing to trade treaties, unless the Germans can secure premature alterations by friendly arrangement. The 50 per cent. increase on wine duties can only be applied as one by one about five trade treaties fall due for renewal. The average prices for wheat and rye were already established, but in future the Government in its efforts to maintain them will be able to raise or lower the duties without limitation. The same applies to the import certificates. This indirect system of export bounties, which in regard to wheat has been the subject of complaint in England, was recently modified by the fixing of the rate for wheat. In future the rate can follow the variable duty and could be raised to duty level, the only limitation being that the total cost to the Reich shall not exceed that of last year.

Another change which may affect British trade is the abolition of the annual quota of 50,000 tons of duty-free frozen meat.

GERMAN ACTIVITIES IN SILESIA

VOLKSBUND LEADER'S ACQUITTAL

(FROM OUR CORRESPONDENT)

WARSAW, APRIL 13

The Germans of Silesia have followed with great interest the trial of Herr Otto Ulitz, a former Deputy of the local Diet and leader of the Volksbund, the German organization on Polish territory.

Herr Ulitz was accused last summer by the Intelligence Service of helping Polish citizens of German nationality to escape abroad in order to evade military service in Poland. The Intelligence Service presented as a proof of these activities a photographic reproduction of a document which Herr Ulitz was alleged to have signed and which aimed at helping a certain young German to desert from the Polish army. The District Court sentenced Herr Ulitz to five months' imprisonment, postponing the serving of the sentence for two years. The mildness of the penalty was the result of the Court's doubt as to the guilt of Herr Ulitz, who denied the charge and said that the signature on the document was a forgery. The experts called admitted that it was extremely difficult to pronounce an opinion as to the signature on the basis of a photograph.

The Court of Appeal of Kattowicz, which reviewed the case last week, has now found that the accusation was not sufficiently proved and has acquitted Herr Ulitz. In view of the acquittal the costs of both trials will be charged to the Treasury. The trial was attended by a great number of Germans who came to Kattowicz from Germany for that purpose.

SAVOY FREE ZONES

(FROM OUR CORRESPONDENT)

GENEVA, APRIL 13

The Swiss Government has notified The Hague Court that the negotiations between Switzerland and France on the Savoy Free Zones dispute have had no result.

In its judgment of July last The Hague Court decided that the Free Zones set up by the Vienna Treaty of 1850 were not suppressed by the Versailles Treaty and that the two countries should negotiate with a view to finding before May 1, 1930, means for replacing the Free Zones régime. Negotiations to that end were held in December last, but they were broken off after two days as France insisted on keeping her Customs barrier at the Swiss frontier, while Switzerland—whose point of view has been supported by The Hague judgment—maintained that the so-called small zones should be retained. In conformity with its decision of July, 1929, The Hague Court will be called upon to take a final decision in the matter.

A law has been passed setting up, as from the 1st inst., Native Courts in NORTHERN RHODESIA. The Courts will be presided over by recognized chiefs. Witchcraft and all cases in which non-natives are involved are excluded from the jurisdiction of these Courts, whose powers will, however, extend to civil cases relating to native marriages, divorces, inheritance, the custody and maintenance of native children, and claims for debt or damages not exceeding £50.

CUSTOMS POSITION AT TIENTSIN

SEIZURE ORDER HELD IN ABEYANCE

(FROM OUR OWN CORRESPONDENT)

PEKING, APRIL 14

The position as regards the Customs at Tientsin is more hopeful than was reported yesterday, for, though it has been decided to take action as indicated when the situation develops, the order actually to retain part of the revenue has not yet been given.

Both Yen Hsi-shan and Feng Yu-hsiang appear anxious to avoid treading on foreign toes, and their representatives have recently been carefully inquiring how a share of the Customs revenue could be secured without affecting foreign interests. Apparently they are open to foreign representations on the subject, though they are determined, if Chiang Kai-shek holds out and hostilities begin, to prevent revenue from reaching Nanking from sources under their control.

Although the murder of Mr. Scarlett, of the London Missionary Society, on April 2 at Peitaiho occurred in a thickly populated country in broad daylight, the Chinese authorities have not yet arrested the assailants or found any trace of them. The British Vice-Consul at Tientsin, Mr. Ogden, is proceeding to Peitaiho to make investigations.

MARCHESE MARCONI'S EXPERIMENTS

LONG-DISTANCE WIRELESS COMMUNICATION

(FROM OUR OWN CORRESPONDENT)

MILAN, APRIL 14

New experiments were carried out yesterday by the Marchese Marconi, who is still engaged in making researches on board his yacht Elettra, which is lying at Genoa. After having in the last few days communicated by wireless telephone with Australia, Argentina, and Canada, he yesterday communicated with Cape Town and Bombay by wireless telegraphy (not by telephone, because in these places there are no wireless telephone stations).

The experiments made with Cape Town and Bombay were entirely successful and are important because this was the first time that a station of such comparatively small power such as the experimental one in the yacht Elettra has made direct communications at such a distance.

THE NEW AUSTRALIAN TARIFF

SHIPOWNER'S CRITICISM

(FROM OUR OWN CORRESPONDENT)

MELBOURNE, APRIL 14

Mr. Richard Durning Holt, a partner in Alfred Holt and Co., shipowners, speaking at a luncheon given by the Town and Country Union to-day, referred to the new Australian tariff.

He said it was obvious that if imports were stopped ships would cease calling or would come in ballast and charge a higher freight on exports. He expected the new tariff changes to react very seriously on the export of the lower classes of commodities. Probably refrigerated goods and wool would not be affected. As an outsider, he expected that the import prohibition would collapse from its own weight. It would do nothing to remove the real difficulty in Australia—the fact that the States were not balancing their Budgets.

Mr. Holt added that Lord Beaverbrook's Imperial free-trade campaign did not count for very much in England, as every one knew that none of the Dominions had the slightest intention of taking part in Lord Beaverbrook's programme.

INTERNATIONAL LAW

CONCLUSIONS OF HAGUE CONFERENCE

(FROM OUR OWN CORRESPONDENT)

THE HAGUE, APRIL 14

The Conference for the Codification of International Law, which has been sitting at The Hague since March 13, under the presidency of M. Heemskerk, finished its work on April 12. The conclusions reached are very moderate and cautious.

On the first of the three subjects under discussion, the responsibility of States for damage done to foreigners, the reporting committee failed to submit any conclusions to the Conference.

On the second question, that of the breadth and legal status of territorial sea (this term was preferred to "territorial waters"), the Conference agreed on two principles: (1) That freedom of navigation must be safeguarded; (2) that every coastal State possesses sovereignty over a belt of sea round its coasts. There was, however, much difference of opinion over the breadth of this belt. Various countries represented objected to fixing the width at three miles on the ground that national interests might necessitate a wider belt. The Conference refrained from deciding whether international law does or does not recognize a belt of a given breadth. However, it drew up 13 articles on the legal status of the territorial sea and defining the right of passage with particular reference to warships.

On the third subject, that of the anomalies of nationality, such as double nationality or lack of any nationality ("Statelessness"), the Conference adopted a convention, three protocols, and eight recommendations. These texts do not achieve uniformity in the laws on these matters nor even solve all the knotty points, but they "enable international law to enter a domain hitherto the exclusive preserve of individual States." The High Contracting Parties (44 nations in all), believing that "every person should have a nationality and should have one nationality only," agreed on 31 articles in six chapters, five of which deal with general principles, expatriation permits, nationality of married women and of children and adopted children, and the sixth with the conditions of the convention. As to married women, the Conference was not able to adopt any of the existing general policies. The provisions adopted enable "Statelessness" to be abolished entirely in the case of a woman who marries a foreigner or whose husband changes his nationality during marriage.

Of the three protocols, two deal with "Statelessness," one to enable "an indigent or undesirable Stateless person (such as the Tangier 'outcast') to be sent back to the country whose nationality he last possessed," and the other to decide the nationality of children whose father is without nationality or of unknown nationality. The third protocol deals with the military obligations of persons of double nationality.

The recommendations are in four groups, including the establishment, in the laws of various States, of the principle of sex equality in nationality.

NEW BRITISH MINISTER TO FINLAND

The Foreign Office announces that the King has approved the appointment of Mr. Rowland Arthur Charles Sperling, C.B., C.M.G., lately his Minister in Sofia, to be his Minister in Helsingfors, in succession to Sir Ernest Rennie.

Mr. Sperling entered the Foreign Office in 1899, and became an Acting Third Secretary in the Diplomatic Service in 1903. He served in St. Petersburg in 1904, and then returned to the Foreign Office, where he became a senior clerk in October, 1913. He was attached to the British delegation for the Peace Congress in Paris in 1919, and, after being promoted Assistant Secretary in September of that year, represented the British Government at the Washington Conference on Communications in 1920, and was attached to the British delegation to the Limitation of Armaments Conference in Washington (October, 1921, to January, 1922). In February, 1924, Mr. Sperling was appointed Minister in Berne, and was transferred to Sofia in January, 1928. There he was succeeded by Mr. Waterlow in October, 1929.

Telegrams in Brief

The King and Queen of the Belgians have arrived in PARIS.

Hassan Khan, the Mushar ul Mulk, PERSIAN Minister of Finance, has resigned.—*Reuter.*

Lord Lloyd arrived yesterday at CONSTANTINOPLE, whence he is going to Chanak to visit the British war cemeteries.

General Condeesco, head of the Military Household of the King of RUMANIA, has been appointed Minister of War.—*Reuter.*

The arrival of the Hebron contingent at the Jaffa Gate of JERUSALEM—the culminating point of the Nebi Musa pilgrimage—passed off peacefully on Sunday.

Mr. Alan Butler, flying the aeroplane designed for aerial survey work in Rhodesia, arrived at JOHANNESBURG on Sunday, and will leave for Cape Town to-day.

Our NICE Correspondent reports that the body of Charles Onslow Master, a British subject who disappeared on February 22, was discovered yesterday among the rocks of Saint André.

The final figures in the liquor referendum held throughout the State of VICTORIA on March 29 were as follows:—For the proposal "that licences be abolished," 419,005; against, 552,286—a "wet" majority of 133,281. Only eight electorates voted for the proposal.

After a first visit to Signor Mussolini lasting for over two hours Count Bethlen, the Hungarian Prime Minister, again had a long conversation with the Duce on Saturday. The Count's visit to ROME, which ended on Sunday night, has been very warmly referred to in the Italian Press.

The British Legion in SIAM have forwarded a specially bound copy of the Legion Book for the gracious acceptance of his Majesty the King of Siam, always a generous supporter of Poppy Day. It bears an appreciative dedication, inscribed by Lord Jellicoe, the president of the British Legion.

Before prorogation yesterday the Manitoba Legislature adopted a memorial to the Dominion Government strongly urging the construction of a railway line northward from Mafeking, North Manitoba, in order to shorten the route between WINNIPEG and Churchill, the Hudson Bay terminus.

H.M. Stationery Office has published as a White Paper (Cmd. 3539, price 1s.) the Commercial Convention and Protocol regarding future negotiations which were adopted at GENEVA by the Preliminary Conference, with a View to Concerted Economic Action (the "Tariff Truce" Conference).

A medical mission has been organized by the Soviet Government to investigate the recent rapid development of goitre among the natives of TURKESTAN. The Khokand and Zarafshan regions are especially affected. According to the Soviet Press, 60 per cent. of the total population is suffering from goitre.

"MUSIC CRISIS" IN ITALY

ROME OPERA DEFICIT

(FROM OUR OWN CORRESPONDENT)

ROME, APRIL 13

The present crisis in Italian music, which has been for some time past the subject of animated discussions in artistic circles and in the Press, has now found expression in the Senate.

During the debate on education, Senator Libertine complained that there was a dearth of singers, instrumentalists and orchestra conductors. This, it was suggested, was attributable in part to the inadequate moral and financial support given by the Government and public bodies to music teaching. Senator Libertine affirmed, for instance, that the funds at the disposal of the Santa Cecilia Conservatorio in Rome were wholly insufficient. Side by side with this "decadence," the excessive prices asked for concert and opera tickets were to be deplored. The Teatro Reale dell'Opera in Rome had, during the season just ending, incurred a deficit of more than 5,000,000 lire (about £50,000). The speaker was inclined to criticize the choice of the operas in this theatre and suggested that the subsidies granted might be more usefully employed elsewhere.

At the close of the debate Signor Balbino Giuliano, Minister for Education, promised that the Government would take into serious consideration a proposal made by Senator Visconti that a special commission should be set up for the reform of the musical conservatorios in Italy.

Other Foreign News on following page

THE BUDGET

6D. ON INCOME-TAX

ESTATE DUTY AND SURTAX

RATES INCREASED

Mr. Snowden, Chancellor of the Exchequer, introduced his Budget in the House of Commons yesterday. His proposals are shown in detail on page 11 and his speech is reported on pages 8, 9, & 10.

The main Budget proposals are as follows :—

INCOME-TAX

Standard rate increased from 4s. to 4s. 6d. in the £.

The present deduction of tax at half the standard rate on £225 of income increased to a deduction of five-ninths of the new standard rate (i.e., 2s. 6d.) on £250.

SURTAX

Rates increased throughout the scale, beginning with 1s. instead of 9d. on the first £500 over £2,000 of income, and ending with 7s. 6d. instead of 6s. on income above £50,000.

ESTATE DUTY

Increase of rates on estates exceeding £120,000, ranging from 1 per cent. at the bottom of the scale to 10 per cent. on estates of over £2,000,000 principal value. The present duty on estates of £120,000- £150,000 is 21 per cent. (increased to 22 per cent.) and that on estates over £2,000,000 is 40 per cent. (increased to 50 per cent.).

It is proposed to alter the law, so that duty may be charged in certain cases where property has been transferred to a company before death ; and to make other amendments.

BEER

Increase of Excise duty from £5 to £5 3s. on 36 gallons.

BETTING

Duties on bookmakers' certificates to be repealed.

THE NEW REVENUE

The yield of the proposed increases is estimated as follows for a full year :—

	£
Estate duty	**7,000,000**
Income-tax	**29,000,000**
Surtax	**12,500,000**

The deduction conceded on £250 of income is estimated to involve a loss of £5,000,000 in a full year.

LAND VALUES

Mr. Snowden announced that a Land Valuation Bill would be introduced to get a basis for the taxation of site values.

Several statutory changes are proposed, including a reassessment to Schedule A of Income-tax in 1931-32 of property in Great Britain, including London.

THIS YEAR'S REVENUE AND EXPENDITURE

The statement of ordinary revenue and expenditure for 1930-31, issued by the Treasury, is as follows :—

ESTIMATED 1930 REVENUE

	£
Inland Revenue—	
Income-tax	260,000,000
Surtax	64,500,000
Estate Duties	83,000,000
Stamps	27,000,000
Excess Profits Duty } Corporation Profits Tax }	1,700,000
Land Tax, &c.	800,000
Total Inland Revenue	437,000,000
Customs and Excise—	
Customs	122,710,000
Excise	129,860,000
Total Customs and Excise	252,570,000
Motor Vehicle Duties—	
Exchequer Share	4,950,000
Total Receipts from Taxes	**£694,520,000**
Post Office net receipt	10,125,000
Crown Lands	1,300,000
Receipts from Sundry Loans due to British Government	33,000,000
Miscellaneous	34,500,000
Total Revenue	**£773,445,000**
Appropriation from Rating Relief Suspense Account	16,000,000
TOTAL	**£789,445,000**

ESTIMATED 1930 EXPENDITURE

	£
Interest and Management of National Debt	304,600,000
Payments to Northern Ireland Exchequer	6,000,000
Miscellaneous Consolidated Fund Services	3,300,000
Total	313,900,000
Supply Services—	
Defence— Army	32,117,000
Excluding Navy	43,070,000
Pensions Air Force	17,584,000
	92,771,000
Pensions Army	8,383,000
Navy	8,669,000
Air Force	266,000
	17,318,000
Civil—	
I. Central Government and Finance	2,066,000
II. Imperial and Foreign	5,890,000
III. Law and Justice	15,897,000
IV. Education	35,138,000
V. Health, Labour, Insurance (including Old Age and Widows' Pensions)	96,996,000
VI. Trade and Industry	12,320,000
VII. Buildings, Rates, &c.	8,485,000
VIII. War Pensions and Civil Pensions	54,244,000
IX. Miscellaneous	142,000
X. Exchequer Contributions to Local Revenues	44,507,000
	295,686,000
Tax Collection—	
Customs and Excise and Inland Revenue Votes (including Pensions, £898,000)	12,134,000
	417,905,000
Total Expenditure	**£731,809,000**
National Debt—Sinking Fund	55,400,000
Surplus	2,236,000
TOTAL	**£789,445,000**

SELF-BALANCING REVENUE AND EXPENDITURE

	£
Post Office.—Revenue required to meet P.O. expenditure (including £3,853,000 Pensions)	60,275,000
Road Fund.—Motor - Vehicle Duties apportioned to Road Fund	23,560,000
Total	£83,835,000

RATING RELIEF SUSPENSE ACCOUNT

	£
Balance on April 1, 1930	20,103,000
	£20,103,000
Estimated balance of cost of anticipation of rating relief for agricultural land	£ 103,000
To be appropriated in aid of Revenue 1930	16,000,000
Estimated balance to be appropriated in aid of Revenue 1931	4,000,000
	£20,103,000

MR. SNOWDEN'S SPEECH

THE FLOATING DEBT

MCKENNA DUTIES TO REMAIN

WESTMINSTER, MONDAY

MR. SNOWDEN budgeted to-day for an expenditure (excluding the self-balancing services) of £787,209,000, and for a revenue, which included provisions to make good a deficit of £42,264,000 on the existing basis of taxation, totalling £789,445,000. He thus anticipates a surplus of £2,236,000, on the distinct understanding that "no unforeseeable calamities" occur, and no expenditure beyond that already announced is undertaken.

This, the first Budget for which a Socialist Chancellor of the Exchequer has been solely responsible, attracted to the House of Commons an audience unusually large even for the occasion. Excited or apprehensive members in serried ranks made a moving fresco along the side galleries. The benches on the floor of the House were so crowded that the arrival of an occasional late comer caused a surge and ripple as when a stone is thrown into a lake. The tiers of faces in the public galleries looked like lines of white notes written upon a black music score. To this vivid and animated audience Mr. Snowden delivered a statement which he himself described as "plain and business-like," his critics would describe as purely conventional and unimaginative, and the impartial observer would call lucid, uninspiring, and far more careful of Liberal than Socialist opinion. His speech lasted for just over 95 minutes, and, though punctuated by an occasional laugh at a dry sally, evoked at no stage either despair, enthusiasm, or any other form of excitement.

THE DEBT

He began by an analysis of last year's accounts, which, on the revenue side, showed results over £18,000,000 worse than his predecessor had anticipated. On the other hand, the yield of the amusement and tobacco taxes showed that aggregate spending power was not seriously reduced, and the yield of income-tax showed that industry continued to hold its ground. Expenditure was £12,000,000 up, but savings would have practically balanced over-spending had the State not had to come to the rescue of the Unemployment Insurance Fund.

He was happier in dealing with his peculiar province—the debt—and took credit for reducing the floating debt by £100,000,000 to the lowest figure since the War. Money rates were so low that he had no need to vary the fixed debt charge of £355,000,000 established by Mr. Churchill in 1928, although the amount available for debt redemption during the last two years had been less than the Baldwin Sinking Fund. He proposed, however, to legislate so that if Chancellors of the Exchequer desired to leave deficits on this level of redemption uncovered, they would have to obtain the specific approval of Parliament.

THIS YEAR'S ACCOUNTS

When he passed to this year's accounts, the Socialist back benches were given a selection of the usual *clichés* about armaments to cheer before Mr. Snowden pointed out that the cost of civil services had risen by £27,000,000 (after allowing for the charge in respect of derating), of which £19,000,000 was due to more unemployment and more widows' pensions. There was, he added, no provision for a General Election. Revenue, estimated on a conservative but not a Tory basis, would fall short of expenditure by £42,264,000. Mr. Snowden bitterly criticized the moral turpitude of the Suspensory Fund formed to meet the cost of derating, but it provided him with a useful £16,000,000 and the chance to say that he would impose expanding taxes to meet the expanding cost of derating. Financial orthodoxy also made him announce that he would atone for last year's deficit by devoting an additional £14,500,000 to debt redemption during the next three years.

Under the disparaging heading of "minor points," Mr. Snowden then declared the fate of the protective duties. The safeguarding duties on lace, cutlery, gloves, and gas mantles would be allowed to expire this year, and the others merely live out their statutory existence. The McKenna, silk, and sugar duties would remain, because he could not afford to lose them, but they would go "before this Parliament ends four years hence." Only the betting tax would receive immediate and complete execution. The effect of all these changes was to make his prospective deficit (after allowing for the aid of the Suspensory Fund) £31,741,000.

INCOME-TAX CHANGES

The brewers would find £2,570,000 by an increase in the Excise duty too small to affect the cost of beer ; and they had promised not to pass it on to the consumer in the form of lower quality. The income-tax payer would find £21,000,000 by an increase of 6d. in the standard rate, partially offset by greater relief to small incomes. Mr. Snowden explained that the whole of the increase would be borne by that section of taxpayers (one-quarter only of the whole) whose incomes were above £485 (unearned) or £582 (earned) if single, and £735 (unearned) or £885 (earned) if married with three children. The surtax payer would find £7,500,000 by an increase from 9d. to 1s. in the initial rate, rising to a maximum of 7s. 6d. instead of 6s., but the exemption limit was unaltered. Estate duties would find £3,000,000 by steeper graduation on estates over £120,000. These new taxes would give him £33,800,000 this year, and therefore (after allowing for minor adjustments) a surplus of £2,236,000 ; and would expand in a full year to a yield of £46,580,000. Although Mr. Snowden made no secret of his intention to burden, practically exclusively, the direct taxpayer, the Unionists groaned at the severity of the infliction, but they nodded approval to his proposed changes in the taxation laws. These will prevent the avoidance of death duties by the methods of forming private companies, and the avoidance of surtax by effecting single premium assurance policies. They will also include liability to tax of non-residents who trade in this country—a form of forging an instrument for reciprocal arrangements with foreign countries which Mr. Snowden appeared to think differed from fiscal duties.

LAND VALUATION

This completed what would be in the Finance Bill, but Mr. Snowden turned to explain to anxious Liberals how fully he shared their affection for the taxation of site values, and how he had been persuaded by the demands of Conservative local authorities and the prospect of Mr. Churchill's support to introduce forthwith a new land valuation Bill, which would establish the basis for such a tax. The tax, he declared grimly, might be national or local or both.

Having caught this echo of 1909, he summed up his general motives as the determination to tax according to ability to pay, and (in spite of his action in respect of the Unemployment Insurance Fund) to meet his own bills. He claimed to have imposed no direct tax or burden on industry and no crippling burden on any individual, and met Unionist protests with a condemnation of the principle of heavy taxation which froze Socialist cheers.

A PLEDGE

He made the remarkable and specific pledge that, barring accidents, he would impose no new taxation next year, and he did it because he recognized that great extensions of social reform must be postponed until after the revival of prosperity, which alone would enable industry to finance them. He fully admitted the psychological effect of heavy taxation upon industry, and therefore deliberately forecast the burdens which it would have to bear, so that at least it might have certainty. So handsome an apology for the unfortunate necessity of striking at even the direct taxpayer took the House aback, and, owing to the indecision of the rival parties whether to applaud the facts or the theory, Mr. Snowden sat down amid murmurs rather than cheers.

MR. CHURCHILL rose to conform to the tradition of reserving all comment save congratulation on the oratory and physical endurance of the Chancellor of the Exchequer, and these he tendered rather coldly. MR. LLOYD GEORGE followed the same line, with rather warmer appreciation of the Parliamentary performance. The House was impatient of further debate, and in a few moments the crowd had vanished, the customary resolutions provisionally ratifying the Budget changes were passed, and members departed to prepare for battle to-morrow.

THE WELSH LANDSLIDE

MORE HOPEFUL OUTLOOK

(FROM OUR OWN CORRESPONDENT)

CARDIFF, APRIL 14

There has been no material development in connexion with the landslide at New Tredegar, Mon, which wrecked a considerable portion of the surface buildings at the Powell Duffryn No. 3 Pit in the early hours of Saturday morning, and unless there is a fresh movement of the mountain overlooking the colliery there is reason to believe that the damage caused will not be anything so extensive as at first feared.

Mr. Edmund L. Hann, chairman of the company, informed me to-day that so far the pitshaft was still intact and the damage was confined to the winding-engine house, which had been destroyed, and the pithead frame and roof, which had been badly buckled. The plant which was now buried under the débris could be recovered and used elsewhere, while the underground equipment could be recovered and the coal still remaining unworked could be won from the company's Elliott Colliery lower down the valley. Unless there was a further movement of the mountain, which would overwhelm the pitshaft itself, he did not anticipate that the damage would exceed £2,000. He explained that the trouble was due to the presence of beds of clay and marl underneath what was known as the No. 2 Rhondda seam. After a period of abnormal rainy weather such as was experienced in these valleys last autumn the water percolated through the strata into this clay, which acted as a lubricant over which the mass of rock and earth above slid down into the valley. If fine weather set in the present trouble might be arrested. Mr. Hann desired it to be made known, as mentioned in to-day's issue of *The Times*, that no horses had been left in the colliery.

THE CHARING CROSS BRIDGE SCHEME

CONFERENCE TO CONSIDER AMENDMENT

A preliminary conference was held yesterday at the Ministry of Transport to consider the possibility of amending the Charing Cross Bridge scheme on the lines suggested by the Select Committee of the House of Commons. The conference was attended by representatives of the Ministry of Transport, the London County Council, and the Southern Railway. It lasted for about an hour, and later in the day the following statement was issued by the Minister of Transport :—

In conformity with the wishes expressed by the Select Committee of the House of Commons, Sir Percy Simmons, the Chairman of the Improvements Committee of the London County Council, and Brigadier-General the Hon. Everard Baring and Sir Herbert Walker, K.C.B., representing the Southern Railway, met at the Ministry of Transport this morning. Arrangements were made for various points arising out of the Committee's statement of April 10 to be investigated. No further statement can be made until the Select Committee meets again.

THE STAFF COLLEGE, CAMBERLEY

BRIGADIER DILL TO BE COMMANDANT

Colonel (temporary Brigadier) J. G. Dill, C.B., C.M.G., D.S.O., has been appointed Commandant of the Staff College, Camberley, in succession to Major-General C. W. Gwynn, C.B., C.M.G., D.S.O., who will vacate the appointment next January on the completion of the instructional year.

⁂ Brigadier Dill has been Brigadier, General Staff, to General Sir Charles Harington at Quetta since January, 1929. He commanded the 2nd Infantry Brigade from 1923 to 1926, and was then for two years Army Instructor at the Imperial Defence College.

BRITISH HEADMASTERS IN CANADA

(FROM OUR OWN CORRESPONDENT)

OTTAWA, APRIL 14

The party of British headmasters who are making a tour of Canada arrived here yesterday. To-day they inspected the Parliament buildings and power and paper plants, and Dr. Norwood, the Headmaster of Harrow, spoke to the local Canadian Club on "Education and Democracy." There is general agreement both among the visiting headmasters and their hosts that the tour has so far been mutually educative and profitable.

THE INVALIDS

The Bishop of Leicester, Dr. Bardsley, who has not been in good health lately, was taken ill after the evening service at Melton Mowbray on Sunday night. Yesterday, on medical advice, he left Leicester for a short holiday at Malvern, accompanied by Mrs. Bardsley.

The Dean of Westminster has made a good recovery after an operation that he has undergone, but will be unable to take his part in the Easter services at the Abbey, and will leave London on Thursday for a short rest. Meanwhile, communications on Abbey business should be made to the Receiver-General.

"THE TIMES"

In common with other London newspapers, *The Times* will not be published on Good Friday, April 18.

PARTY VIEWS

"A COMMONPLACE BUDGET"

LABOUR LEFT WING CRITICISM

(From Our Parliamentary Correspondent)

It cannot be said that Mr. Snowden's Budget has created any special enthusiasm among any of the three political parties in the House of Commons. The Conservative criticism last night was that it was commonplace ; the Liberals described it as "steep, but straightforward" ; and Labour members were concerned rather with the omissions from the Budget than with its contents.

When the general discussion is continued this afternoon the Left Wing of the Labour Party will take an early opportunity of expressing its deep dissatisfaction. The "rebel" members of the party made no attempt to hide their irritation last night. They complain particularly about the concluding part of Mr. Snowden's speech, in which he gave an assurance that, as far as he could see, there would be no need for further new taxation next year. What, they were asking, has become of all the plans for social reconstruction which Labour desires to achieve, and where is the money coming from to finance them ? A bitter critic declared that he had long ago given up all hope of "Socialism in our time," but until yesterday afternoon he had clung to the hope of some social reconstruction in our time.

A PLAIN HINT

Mr. Snowden's declaration was interpreted as a plain hint to the disgruntled members of his party that the limit of direct taxation has been reached, and that if more money is to be found for social reform it will have to come from indirect taxation, which will impose fresh burdens on the working classes. It was suggested last night that the surplus which the Chancellor of the Exchequer anticipates will be swallowed up in the maintenance grants which are to be a feature of the scheme to raise the school-leaving age, and Labour members were wondering where the money will come from for unemployment insurance if the number on the live register continues to grow. The "rebels" feel that, without any occasion for it, unless his conscience troubles him because of the burden he has placed upon the direct taxpayer, Mr. Snowden has restricted his future activities by tying his hands behind his back.

The complaint that the Budget is a commonplace one could be heard in all directions. There had been lively expectations that the Chancellor of the Exchequer might have in mind new financial schemes which would appeal to the imagination of the electorate. As a matter of fact, however, the Budget contains no proposal which had not been anticipated, except possibly the final abolition of the betting tax. The only surprise about the increase of the standard rate of income-tax by 6d. is that it is so obvious and easy a way out of his difficulties that most of his admirers thought Mr. Snowden would venture on something more spectacular.

During the Budget discussions a good deal will be heard about Mr. Snowden's suggestion that he has imposed no new direct taxation upon industry—an idea which is strongly contested by both sections of the Opposition. Members of the House of Commons who are associated with industry feel convinced that the result of the increased income-tax and the dropping of the safeguarding duties will be a steady increase in the number of the unemployed next autumn. The one cause for satisfaction is that the McKenna duties and the silk duties are to remain ; this, coupled with the fact that the rumoured increase in the petrol tax has not materialized, suggests that the Government recognizes the important part played by the British motor industry in reviving the trade of the nation.

LIBERAL ATTITUDE

The passage of the Budget is assured, though the clauses in the Finance Bill dealing with changes in machinery are certain to lead to lively controversy. The Liberals will give their general support to it, even if anxiety is expressed on some of the specific proposals. They may want some assurance that Mr. Snowden is really in earnest in his references to the taxation of land values. They are disappointed that this is to be dealt with in a separate measure, for this will not only clog the Parliamentary time-table, but it will also expose the proposal to the criticism of the House of Lords. If the Land Values Bill is proceeded with the prospects of the Trades Disputes Bill becoming law this session will grow even more remote than at present, for there is already plenty of work to occupy the attention of Parliament until the end of July.

The Conservatives welcomed the Budget last night as an excellent fighting plank, and as an indication that the Labour Party has given up hopes of any great accession of strength from the middle classes. They describe the Budget as a Socialist scheme to make their opponents pay, and they believe that the first effect will be to rally the Conservatives in the country who have been content to sit at home and watch how the political situation is developing. On Mr. Snowden's own showing, the new taxation will fall directly on the shoulders of about 550,000 people, though indirectly, through its effects on industry, the burden will be spread much wider. At the same time this feeling of irritation is relieved to some extent by the reprieve granted to the McKenna duties.

At question time to-day Mr. J. H. Thomas proposes to make a full statement with regard to the new Bankers' Development Fund, which is being established to assist in the rationalization of industry.

A BUDGET BROADCAST

The B.B.C. announces that the Chancellor of the Exchequer will broadcast on "The Budget" at 7.45 this evening. His talk will be transmitted in the National programme.

CABINET COUNCIL

A Cabinet Council was held yesterday at 10, Downing-street. There were present :—

Mr. MacDonald, Mr. Snowden, Mr. Henderson, Mr. Thomas, Lord Passfield, Lord Sankey, Mr. Clynes, Mr. Benn, Mr. Shaw, Brigadier-General Lord Thomson, Mr. Greenwood, Miss Bondfield, Mr. Buxton, Sir Charles Trevelyan, Mr. Graham, Mr. Alexander, Mr. Adamson, and Mr. Lansbury.

COMPANY MEETINGS

Reports of the following meetings appear in our City Pages :—

Baldwins, Limited.
Humphreys, Limited.
Mason and Barry.
Rio Tinto Company.
Sunday Pictorial Newspapers.

MORE ARRESTS IN INDIA

CONTRABAND SALT

THE YOUNGER NEHRU CONVICTED

(FROM OUR CORRESPONDENT)

ALLAHABAD, APRIL 14

Pandit Jawaharlal Nehru, president of the Indian National Congress, was arrested early this morning at Cheoki railway junction, six miles from Allahabad. He was proceeding to Raipur, Central Provinces, for a Youth League conference, and was changing trains at Cheoki when he was taken into custody. He was conveyed to Naini provincial prison, which is near Cheoki. Later, he was tried by Mr. J. S. Grose, the City Magistrate, on a charge of abetting the manufacture of contraband salt on April 11 in open land near Allahabad City.

The Pandit informed the magistrate that he was not prepared to take part in the proceedings, but said he had deliberately broken the Salt Laws. After evidence of the salt making had been given the Magistrate sentenced the accused to six months' simple imprisonment. As leader of the Congress Volunteers, the Magistrate said, the accused was taking an active part in the manufacture of salt. The circumstances of the case and the accused's public admissions showed that there was premeditated and deliberate defiance of the law.

After his arrest this morning the Pandit was allowed to telephone to his father, whom he asked to send the following telegram to Mr. Gandhi : "I have stolen a march on you. Love.—JAWAHARLAL." He has also asked Mr. Gandhi to act as President of the Congress during his absence in gaol.

The accused said he wished to be accorded no special treatment not accorded to an ordinary political prisoner. The offence for which he was convicted took place the day after the salt-making demonstration here which a Government *communiqué* said was not genuine.

Pandit Motilal Nehru, with his wife and daughter and Mme. Krishna Kant Malaviya, addressed a largely attended meeting in Purshotamdas Park this evening, following a procession of volunteers through the city. The Pandit urged that the work for which his son Jawaharlal had been arrested should be continued, and that salt should be made by every one. A few packets of salt were sold during the meeting.

The sub-divisional Magistrate of the Handia *Tahsil*, Allahabad district, tried three volunteers to-day on charges of breaking the Salt Act. One pleaded "Guilty," and was sentenced to six months' simple imprisonment. The two others, who said they did not recognize the Court, were sentenced to six months' rigorous imprisonment.

At Lucknow yesterday crowds witnessed a salt-making demonstration and attended a subsequent meeting at which the illicit salt was sold. Sixteen persons have been arrested.

Four volunteers, including Mr. Sampuranand, a former member of the United Provinces Legislative Council, have been arrested at Benares on charges under the Salt Act. For breaking the salt laws Pandit Balkrishna, president of the Youth League, and two other volunteers at Cawnpore and three volunteers in the Meerut district have been sentenced to six months' imprisonment.

NAVSARI, April 14.—Mr. Gandhi has telegraphed to the Pandit Motilal Nehru :—"I greet you and Swaruprani (Mrs. Motilal Nehru) as happy parents. Jawaharlal has earned the crown of thorns. Who will officiate for him ?" Mr. Gandhi is apparently not yet aware that Jawaharlal Nehru has nominated him President of the Congress committee.—*Reuter.*

GOVERNMENT POLICY STIFFENED

SIGNIFICANCE OF ARREST

(FROM OUR SPECIAL CORRESPONDENT)

BOMBAY, APRIL 14

The arrest of Pandit Jawaharlal Nehru is important because of what he stands for rather than for what he is. His election to the office of President of the Congress in succession to his father, Pandit Motilal, was a shrewd political move on the part of Mr. Gandhi, who not only saw the tactical advantage of appealing to youth with youth, but doubtless foresaw how his own position would be strengthened by having a weak, inexperienced president as a pawn in his game.

Jawaharlal cut a poor figure at Lahore. He has no power in handling crowds or situations, and more than once Mr. Gandhi had to come to his rescue when his petulant refrain, "Shut up, shut up. I tell you ; shut up," had failed to restore order. During "National Week" he was completely out of the picture until the very end, when his dramatic discovery of a salt deposit in a ruined house was followed by the dry announcement of the Government that the salt in question had been purchased in the bazaar, and "planted."

SET-BACK FOR MR. GANDHI

At the same time there is no doubt that this quaint product of pre-War Harrow and post-War Moscow holds a great appeal for the Youth League, and the Congress volunteers regard him as their leader. Perhaps the significance of his arrest may be summed up as follows :—First it is a sign that the Government has definitely stiffened its policy and has shown India that it is not afraid to go out after big game. Next it is another set-back for Mr. Gandhi, who loses a militant lieutenant in an important strategic centre a long distance from his base.

The arrest will very probably bring Pandit Motilal Nehru (who has been very quiet since Lahore) out into the open again. Pandit Motilal's paternal affection is a distinct factor in Indian politics. It is an open secret that he was ready to cooperate with the Moderates after the Viceroy's declaration last October, but that at the last moment he went over to the Extremists, not so much because he was against the Round-Table Conference, but because of his nervous desire to keep a fatherly eye on his son and, if possible, prevent him from getting into mischief. The shock will be a nasty blow to the old man, and no doubt will still further embitter him against the Government.

The news of Pandit Jawaharlal Nehru's arrest and sentence was received here in the manner which has become customary. The Municipal Corporation adjourned, and various markets, including the Bullion Exchange and the Cloth and Cotton Markets, were closed for the day. These repeated holidays are disorganizing business, and, as tokens of sympathy with Mr. Gandhi's movement, have ceased to carry weight.

Simultaneously with Pandit Jawaharlal's arrest comes news of the arrest of Babu Mohanlal Saxena, chief of the Congress Executive at Lucknow, with seven companions, including the president and the secretary of the Congress Committee.

Meanwhile Mr. Gandhi sits uneasily upon Dandi beach framing somewhat vague plans for the picketing of liquor shops by women, which is his latest "stunt." He has expressly ordered the men not to take part in the campaign. This is probably a sound move on the wily old tactician's part. In the first place the new movement is rather an anti-climax after the mock heroics of the past week. It is one thing to rob your Government of a pinch of salt ; it is quite another to stop your fellow-countryman from having a drink. Moreover Mr. Gandhi is probably not unaware of the great influence exerted by women in the prohibition campaigns in New Zealand, Australia, and Canada, to say nothing of the United States.

The Mahatma's latest threat is directed, not at the Government, but at his own followers. He has told them that he deplores the incidents of volunteers snatching caps made of foreign cloth from the heads of other Indians in this city, and that if this particular form of non-violence is persisted in he will immediately begin another fast to show his displeasure.

Although "National Week" finished yesterday, parties of Mr. Gandhi's followers continued to collect salt on the beaches here this morning. One procession made the steps of the "Gateway of India" on the Apollo Bunder its objective, and calmly proceeded to sing nationalist songs and break the laws of British India in the shadow of the magnificent arch built to welcome the King-Emperor.

Incidentally there was an unedifying sight in a leading hotel here last night, when a party of young American tourists chose to sit in the lounge wearing Gandhi caps. I have seen similar incidents on two occasions in Delhi during the tourist invasion in the "cold weather." No doubt it is meant half-humorously ; but, considering the impression on Indian spectators, the joke is not in very good taste ; and it is mildly interesting to speculate on what the fate of a young Englishman would be who elected to wear the recognized emblem of a negro political fraternity in, say, New Orleans.

MAYOR OF CALCUTTA SENTENCED

CALCUTTA, April 14.—Mr. Sen Gupta, the Mayor, and four students were sentenced to six months' rigorous imprisonment by the Chief Magistrate this afternoon. They were charged with sedition, conspiracy, and obstructing police officers in the discharge of their duty. The accused refused to offer any defence.

Immediately after the conviction of Mr. Sen Gupta, the Police Commissioner notified the prohibition of public meetings, processions, and assemblies in the city and suburbs without a licence. Three meetings were dispersed this afternoon by the police, and the "national flag," seditious literature, and contraband salt packets were seized.—*Reuter.*

REPORT OF THE SIMON COMMISSION

MR. BENN'S STATEMENT

In reply to a question in the House of Commons yesterday, Mr. Wedgwood Benn, Secretary of State for India, said he had consulted the chairman of the Indian Statutory Commission (Sir John Simon), and was now able to say that the Statutory Commission's Report would be issued in two volumes, with an interval between the publication of the first and the second.

Almost the whole of the first volume, he added, was in the printer's hands. The second volume was not so far advanced. He hoped to be able to make a more definite announcement as to dates of publication when the House resumed after Easter. No time was being wasted in the completion of a very heavy task.

⁂ An article on "Mr. Gandhi's Campaign" appears on p. 15.

A BETTER WEATHER OUTLOOK

NORTHERLY WINDS AND SHOWERS

(FROM OUR WEATHER CORRESPONDENT)

The wind became more northerly yesterday as the complex system of depressions that was responsible for the showery weather of the week-end moved away from the North Sea to Central Europe. There was a general rise of the barometer and an improvement in the weather. A few showers occurred, and some further local thunder ; but many places in England and Wales had from seven to nine hours of bright sunshine and the showers seldom yielded more than a tenth part of an inch of rain. The prolonged sunshine prevented the more northerly winds from bringing any further fall of temperature. The afternoon readings were mostly above 50deg.

Yesterday's rise of the barometer was due to the approach of a ridge of high pressure from the Atlantic. This ridge should reach the British Isles within a day or two. To-day winds will remain northerly over England and Scotland. A few local showers are to be expected, but the weather should be mainly fine and sunny. In Ireland, on the other hand, it should be generally fine, with little wind.

Except possibly in the North-western coastal districts of Scotland and Ireland fine, quiet weather should prevail on Wednesday, and day temperatures be distinctly higher by then.

THE OTTOMAN DEBT

(FROM OUR OWN CORRESPONDENT)

PARIS, APRIL 14

No official notification of the reported refusal of the Turkish Government to accept the proposal to engage a foreign financial expert has yet been received by the Council of the Ottoman Debt here. Until any such decision is officially communicated the Council is not in a position to take cognizance of it ; but it is understood that in any case Mr. Stanley Wyatt and M. des Closières will carry out their intention of paying another visit to Angora in the near future.

SHAMROCK V. LAUNCHED

Shamrock V., the new challenger for the America's Cup, built for Sir Thomas Lipton, was launched yesterday at Messrs. Camper and Nicholson's yard, Gosport. An account of the proceedings will be found on page 7 and picture on page 20.

DUCHESS OF BEDFORD'S FLIGHT

KHARTOUM, April 14.—The Duchess of Bedford, who is on a flight from England to Cape Town and back, arrived here from Assiut to-day.—*Reuter.*

NAVAL TREATY

DELAY IN DRAFTING

SIGNATURE NEXT WEEK

At the plenary session of the Naval Conference held at St. James's Palace yesterday the Prime Minister announced that it would not be possible to have the Treaty ready for signature by Thursday, as had been hoped, but that the two expert committees which are drafting the instrument "are working their very hardest" to have it ready by next Tuesday. If, as the Prime Minister hopes, the Treaty has been drafted by Tuesday, a plenary meeting will be held on that day. There will then be a "full explanation of the situation" and the Treaty will be signed.

As the final session cannot now be held on Thursday most of the delegates propose to leave London for Easter. Mr. MacDonald intends, if weather and other conditions are favourable, to fly to Lossiemouth to-morrow and to return to London on Tuesday. M. Briand left for Paris yesterday and Signor Grandi leaves for Rome to-day, but both intend to return for the ceremony of signing the Treaty. Mr. Stimson will be at Stanmore, and it is probable that arrangements will be made to delay the sailing of the Leviathan from Tuesday until Wednesday, in order that the American delegation may return home at the earliest possible moment.

One of the causes of the delay in drafting the Treaty has been the Italian objection to the insertion of a clause dealing with methods of limitation of tonnage. Conversations on the point are still proceeding, but if the Italians persist in their objection, it is probable that this clause will be included in the section of the Treaty which is to be signed by America, Great Britain, and Japan only.

REPORTS ADOPTED

At yesterday's meeting the reports prepared by the First Committee were either adopted or "noted" where it had been impossible to reach agreement. The reports are not yet ready for publication, but Mr. MacDonald indicated yesterday the points on which unanimous agreements have been reached. The reports on special vessels and vessels not subject to limitation, on the unit size of submarines and their more humane use in war time, on the disposal of over-age essels, on replacement rules to cover ships not provided for in the Washington Treaty, and on the capital ship naval "holiday" and the disposal of surplus capital ships were all adopted unanimously, and will therefore form the raw material of that section of the Treaty which all the five Powers are to sign.

The only real difficulty arises over the First Report of the First Committee. This deals with the methods of limitation of naval tonnage, and the Prime Minister said that there were so many reservations to it that it was impossible for the plenary session to adopt it. All that was done was to "note" the report. On one point, however, an agreement had been reached earlier in the morning. The Japanese delegation had asked that Japan should be allowed the right to transfer 15 per cent. of its light cruiser and destroyer tonnage either up or down. It was agreed yesterday morning by the American, British, and Japanese delegations that the right of transfer should be conceded, but that it should not exceed 10 per cent. of the category into which the transfer is made.

Japan did not press her proposal for a "zone of non-construction" between the lower limit of cruisers and the upper limit of destroyers, and no agreement was reached on the proposal that displacement figures should be included in the classification in addition to gun calibres.

It will be for the experts who are now at work to decide what part of the First Report shall be included in the Treaty and whether it shall appear in the Five-Power or in the Three-Power section of the Treaty.

THE NATIONAL GALLERY

It is announced that, primarily as the result of the Italian Exhibition, the number of visitors to the National Gallery during the past three months has shown a remarkable increase as compared with the numbers in the corresponding period last year. The figures are :—

	1929	1930
January	34,162	45,242
February	31,520	43,666
March	37,305	51,772
	102,987	140,680

ENTERTAINMENTS INDEX

(For details see page 14)

THEATRES

Aldwych	A NIGHT LIKE THIS	8.15
Ambassadors	THE CONFEDERATES AND THE MAN IN POSSESSION	2.30 & 8.30
Apollo	ALMOST A HONEYMOON	8.30
Comedy	ODD NUMBERS	2.30 & 8.30
Court	MISALLIANCE	8.15
Criterion	A DOLL'S HOUSE	8.30
Daly's	A SONG OF SIXPENCE	8.30
Dominion	SILVER WINGS	8.15
Drury Lane	THE THREE MUSKETEERS	8.15
Duke of York's	SUSPENSE	8.30
Fortune	CAPE FORLORN	8.30
Gaiety	DARLING, I LOVE YOU	2.30 & 8.15
Garrick	THE LADY OF THE CAMELLIAS	8.30
Globe	B. J. ONE	8.40
Haymarket	THE FIRST MRS. FRASER	8.30
Hippodrome	THE CO-OPTIMISTS OF 1930	8.30
His Majesty's	BITTER SWEET	8.30
Little	INSULT	8.15
London Pavilion	COCHRAN'S 1930 REVUE	2.30 & 8.15
Lyric	MURDER ON THE SECOND FLOOR	8.30
New	NINE TILL SIX	8.30
Piccadilly	HERE COMES THE BRIDE	8.15
Prince Edward	RIO RITA	8.15
Prince of Wales	JOURNEY'S END	8.30
Princes	A WARM CORNER	8.30
Queen's	THE APPLE CART	8.15
St. James's	MICHAEL AND MARY	8.30
St. Martin's	HONOURS EASY	2.30 & 8.30
Savoy	THE DAMASK ROSE	8.15
Shaftesbury	THE MIDDLE WATCH	8.30
The Old Vic	THE CRADLE SONG	7.30
Winter Garden	THE HOUSE THAT JACK BUILT	8.15
Wyndham's	ON THE SPOT	8.30

VARIETIES

Coliseum	2.15, 5.15, & 8.15
Holborn Empire	6.30 & 9
Maskelyne's Theatre	3 & 8
Palladium	2.30, 6.50, & 9

CONCERTS

Æolian Hall	MARJORIE PERKINS	8.15
Queen's Hall	B.B.C. CONCERT	8.15
Wigmore Hall	MISS DOROTHY HELMRICH	8.30

EXHIBITIONS

Crystal Palace	10 to 10
Tussaud's	10 to 10
Zoological Gardens	9 a.m. to sunset

PICTURE THEATRES

Alhambra	THE FLAME OF LOVE	12 to 11
Astoria	LONE STAR RANGER	12.45 to 11
Capitol	THE VAGABOND LOVER	12 to 12
Carlton	THE LOVE PARADE	2.45, 6, & 8.45
Empire	DYNAMITE	12 to 12
Kensington	THE FOUR FEATHERS	2 to 11
Marble Arch Pavilion	DISRAELI	2 to 11
New Gallery	NEW YORK NIGH

THE TIMES

TUESDAY, APRIL 15, 1930

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Weather Forecast

ENGLAND, S.E.—Moderate northerly winds; considerable bright periods; local showers; rather cold, ground frost locally at night.

Further Outlook for the British Isles.—Mainly fair. (p. 18)

TO-DAY'S NEWS

HOME

At the plenary session of the Naval Conference, held yesterday, the Prime Minister announced that the Treaty would not be ready for signature by Thursday, as had been planned, but that he hoped it would be ready by next Tuesday. (p. 16)

There are varying reports of the position in the wool textile dispute, but it is stated that a considerable number of men have returned to work. (p. 18)

The new surgical block at St. Bartholomew's Hospital is nearly completed. The first floor is already equipped, and from to-day will be open to members of the public who apply for tickets. (p. 13)

Waterston Manor, near Dorchester, "Bathsheba Everdene's" home in Thomas Hardy's "Far from the Madding Crowd," is for sale. (p. 24)

The Chamber of Shipping of the United Kingdom have issued a memorandum for consideration, with reports from other British trade organizations, by the Imperial Conference. (p. 13)

A memorandum containing recommendations to highways authorities for the standardization of traffic notices was issued yesterday by the Ministry of Transport. (p. 11)

Brigadier J. G. Dill is to succeed Major-General C. W. Gwynn as Commandant of the Staff College, Camberley. (p. 16)

A conference of representatives of the Ministry of Transport, the L.C.C., and the Southern Railway was held yesterday to consider the possibility of amending the Charing Cross Bridge Scheme. (p. 16)

The Moderators in Honour Classical Moderations at Oxford issued a Class List yesterday. (p. 18)

A tribute to the memory of Sir Thomas Gresham was paid by the Lord Mayor at the Gresham Committee (City Side) luncheon at Guildhall yesterday. (p. 13)

The Ancient Monuments Committee of the Society of Antiquaries of Newcastle-upon-Tyne has issued an appeal for support for a short Act of Parliament to safeguard the amenities of Hadrian's Wall. (p. 13)

Presiding at yesterday's meeting of the Thames Conservancy Board, Lord Desborough criticized the Land Drainage Bill, with special reference to the powers placed by it in the Minister's hands. (p. 10)

Recent acquisitions by the British Museum include the manuscript of Goldsmith's letter to his brother Maurice in which he referred to his appointment to the Royal Academy. (p. 13)

Preliminary work was begun yesterday on the Colchester by-pass road scheme. (p. 13)

POLITICS

Mr. Snowden opened the Budget in the House of Commons yesterday. There was a large attendance of members. Mr. Lloyd George and Mr. Churchill made brief speeches and, the usual resolutions having been agreed to, the House adjourned at an early hour. (pp. 8, 9, and 10)

IMPERIAL AND FOREIGN

Pandit Jawaharlal Nehru, president of the Indian National Congress, was arrested near Allahabad yesterday for breach of the Salt Law, and was sentenced to six months' imprisonment. Mr. Sen Gupta, the Mayor of Calcutta, was sentenced to six months' rigorous imprisonment for sedition, conspiracy, and obstruction of the police in the discharge of their duty. (p. 16)

Although it has been decided by Yen Hsi-shan, in conjunction with Feng Yu-hsiang, to impound part of the Customs revenue at Tientsin, the order for the execution of this decision has not yet been issued, as both Yen and Feng are desirous of avoiding conflict with foreign interests. Should hostilities, however, be begun with Chiang Kai-shek, they will prevent revenue in places under their control from reaching Nanking. (p. 15)

Signor Mussolini and the Governor of Rome, Prince Boncompagni-Ludovisi, both expressed their views upon the present and future needs of Rome to the Commission for the town-planning of that city. (p. 15)

Dogadoff has been relieved of his post of first secretary of the Soviet Central Trade Union Council, apparently on account of friction between the trade unions and the higher organizations of the Communist Party. (p. 15)

The German Reichstag has passed on third reading the Tax and Agrarian Relief Bills. Our Berlin Correspondent says that it has thus saved itself, or has been saved by the Cabinet, from dissolution. (p. 15)

Mr. R. A. C. Sperling, lately British Minister in Sofia, has been appointed Minister to Finland. (p. 15)

Cooks in Soviet eating-houses at Tula, who have been arrested and accused of an anti-Soviet "plot," are said to have placed in the food supplied to customers the bodies of mice, nails, glass, and string. (p. 15)

The conclusions reached at the Conference for the Codification of International Law at The Hague, which finished its labours on Saturday, are formulated in moderate and cautious terms. The subjects on which it was able to obtain agreement were the legal status of international seas and the anomalies of nationality. (p. 15)

LAW

Summary of Law Cases will be found on page 5.

SPORT

Race Meetings were begun yesterday at Nottingham and Edinburgh. The Nottingham Spring Handicap was won by Mr. W. M. Cazalet's Moyresque, trained by Lawson at Manton and ridden by T. Lowrey. (p. 6)

The Army beat the Royal Navy and Royal Marines in a golf match at West Hill yesterday; Captain F. Anson won the championship of the Household Brigade Golfing Society, at Roehampton yesterday, when he holed the course in 69 strokes. (p. 7)

The Public Schools Rackets Championship was begun at Queen's Club yesterday. (p. 7)

The French team to meet Wales in the International Rugby Football match in Paris on April 21 was announced yesterday. (p. 7)

Sir Thomas Lipton's yacht Shamrock V., which is challenging for the America's Cup, was launched at Messrs. Camper and Nicholson's yard at Gosport yesterday. (p. 7)

FINANCE AND COMMERCE

In "City Notes" comment is made on: Markets and the Budget; Changes Affecting Life Assurance; Effects of High Taxation; Southern Railway Allotments; Lever Brothers' Report; Unilever Accounts; and British Empire Steel Scheme. (p. 23)

In the Money Market funds became less plentiful in the afternoon and loan rates hardened. Discount rates were unaltered. Leading Foreign Exchanges generally moved against sterling, the New York, Paris, Berlin, Zurich, Milan, and Amsterdam rates all declining. A further setback occurred in the Argentine exchange. Gold and silver were unchanged in price. (p. 24)

Business on the Stock Exchange yesterday was in a state of suspense pending the Budget speech, and the general tone was steady. British Funds were slightly easier. One or two Motor shares and Artificial Silk shares were better. The American group was dull, and Oil and Mining shares were heavy. (p. 23)

A SOCIALIST BUDGET

After the brilliant orations of MR. CHURCHILL, MR. SNOWDEN'S Budget speech was rather a dull performance. The CHANCELLOR of the EXCHEQUER was brief and concise to the point of dryness. Even in the rare moments when he permitted himself to stray from the hardest of hard facts his vein of humour seemed a little commonplace. And his Budget, like his speech, turns out to be essentially unimaginative. It does not reveal a single new idea. There is nothing in it to suggest the faintest suspicion that the fiscal methods of the past are beginning to prove inadequate to modern needs. The best that can be said of it—and that is not to be despised—is that it is honest in presentation. The estimates of revenue appear reasonably prudent, there is no juggling with financial expedients, and there are no "raids" on the Sinking Fund. Indeed the attempt to make some posthumous atonement for last year's deficit is perhaps its one attractive feature—unless we include a conditional pledge against further increases of taxation next year. Once this jejune tale of virtues has been exhausted there is very little that commends itself. MR. SNOWDEN has done nothing to lighten the burden of the taxpayer; he has merely set himself rather grimly to give yet another turn here and there to the too familiar screw. Faced with the unpleasant problem of raising fresh revenue—a task imposed upon him in large part by increased expenditure on the social services—he has solved it in characteristically doctrinaire fashion by the easy expedient of raiding the pockets of those citizens who are held to be wealthy without regard either to the economic or to the political consequences of a facile Socialism.

If the so-called self-balancing items are included, the expenditure side of MR. SNOWDEN'S second Budget reaches the altogether unprecedented figure of £871,000,000, which is about £50,000,000 higher than last year's estimates and nearly £80,000,000 more than the total of his first Budget six years ago. Part of this stupendous increase is of course due to the transfer of £30,000,000 from rates to taxes under MR. CHURCHILL'S scheme of rating reform; but, when this factor has been eliminated, the total of the supply services (including the Post Office and the Road Fund) is still nearly £30,000,000 higher than last year. That is a million and a half short of the amount of new revenue which MR. SNOWDEN has been compelled to find after appropriating £16,000,000 from the local taxation suspense account bequeathed to him by his predecessor. In raising this sum the CHANCELLOR of the EXCHEQUER has relied practically without exception upon direct taxes. The one small increase in indirect taxation is a tightening up of the Excise duty on beer, which is estimated even in a full year to provide less than three millions, and is guaranteed to cost the consumer nothing. The whole of the rest of the money is to be raised from a rise of sixpence in the standard rate of income-tax, from which the smaller incomes will be exempt, a graduated increase in the surtax, and a further increase in the rate of estate duties. These measures are expected to yield between them nearly £44,000,000 in a full year, and it is all to be extracted from a very small class of comparatively wealthy taxpayers. The net effect of the proposed changes in income and surtax is to increase very substantially the contributions demanded from the larger incomes. The effective rate on all incomes above £10,000 a year will, in fact, be raised by sums ranging from 1s. to 1s. 10d. in the pound, notwithstanding the fact that death duties on estates above £120,000 will be increased by an amount ranging from one to ten per cent.

It may be admitted at once that the increase in the standard rate of income-tax looks on the face of it like an honest attempt to meet a difficult situation, though its psychological effect, coming as it does in a period of profound stagnation, can hardly fail to be depressing. Public opinion both here and abroad will regard it as a step in the wrong direction. Moreover the deliberate exemption of the smaller incomes robs it of some of its apparent innocence. It looks uncommonly like a carefully calculated bid for the support of the "black-coated" vote at the next election. Certainly it will deepen the disquieting impression that the wealthier section of the community is merely being exploited by a Socialist Government in order to provide an expansion of the "social" services, for which the appetite of the electorate is not likely to diminish so long as the voter is protected from the fiscal consequences of his own extravagance. Indeed this policy of systematic expropriation, which is accentuated in the present Budget, cannot fail to have its effects on the economic and political life of the country. It is idle for MR. SNOWDEN to maintain, as he attempted to maintain in his peroration, that he has imposed no fresh burdens on industry. The new measures of taxation which he has introduced are bound in their degree to reduce the capital resources of the country from which industry derives its lifeblood. However speciously he may argue that an increase in the income-tax and in the surtax is a proper method of balancing expenditure by revenue, he can hardly disguise the fact that the death duties are a direct raid on capital. Yet he proposes to increase the yield of these taxes, which are already far too high, by no less than £12,500,000 a year for the purpose of providing himself with current revenue. The amount of capital thus diverted from its proper uses—that is, in the case of landed estates, from the maintenance of agriculture—has already for a number of years greatly exceeded the sums effectively applied in such legitimate capital expenditure as debt redemption. Nevertheless, so far from putting an end to this unsound policy of frittering away the capital resources of the country on expenditure which should be met solely out of income, MR. SNOWDEN has deliberately extended it.

The fallacy which lies at the root of policies of this type is really the old error of Socialism that the poor can be made richer by making the rich poorer. If this proposition were true, then it would certainly make the position of any Chancellor of the Exchequer a great deal easier than it is. But unfortunately wealth is like heat. It is only when it is unequally distributed that it can be made to perform what the physicists have called work. The great principle of the conservation of energy holds good no less strictly in the economic than in the physical world. And the political effects are no less serious than the economic. The divorce of taxation from representation, which has increased so rapidly during these post-War years, is already one of the most disquieting factors in our political life. The steady growth of direct at the expense of indirect taxation, and the exemption of larger and larger classes from both, must inevitably sap the sense of responsibility of the electorate, since it leaves the great majority of voters free to exploit to their heart's content the resources of a selected few. There is literally no safeguard against panic measures unless the whole body of citizens, each according to his means, has some personal interest in counting the cost.

Egypt and a Labour Government

It is possible to welcome and to share a general vigilance towards the negotiations with the Egyptian delegates without joining in the public agitation to which they are giving rise in certain quarters. The negotiations so far have not gone too well. So much can safely be stated with the concurrence of both parties to them. Whether from an accepted tradition of Oriental bargaining or from the notion that a Labour Government was "squeezable"—the more so perhaps since Australia, the Dominion most vitally affected, is also represented now by a Government of that complexion—the delegates appear to have arrived with an entirely fresh set of proposals from those which were described by MR. HENDERSON as "the extreme limit which "I could recommend to his Majesty's Govern-"ment." The more important points in his offer that have so far been discussed seem to have been replaced, not merely by suggestions in detail or varieties in statement, but by material encroachments upon its substance. That is not a very hopeful state of affairs, and so far nothing suggests that a satisfactory treaty is yet in sight, even when the Ministers go to work without their experts.

But MR. HENDERSON must be given his chance of negotiating in his own way. There is no reason to suppose that he is any less concerned than his predecessors in office for the essential interests of the British Empire, or that, even if he were so disposed, he could get a bad treaty ratified by the country. It is all to the good that there should be vigilance, prepared to develop into informed criticism, and ready organized for support or for opposition. Meanwhile every far-sighted view of our Imperial interests, and of the hope of removing them altogether from party controversy, goes to show how important it is that a Labour Government, and no other, should have the handling of the great external problems which are crowding upon us this year—the Naval Conference; the Imperial Conference; Egypt; above all India. If anyone doubts it, let him consider the alternative of an Opposition formed by a strong but inexperienced Labour Party which had never yet been confronted with these particular responsibilities in office. There would be no question in that case of anything like a national agreement, such as already seems likely to accept the outcome of the Naval Conference. Every member of the Opposition would have his Egyptian or his Indian agitator attached to him, and every problem in turn would be obscured by that atmosphere of wild theories which can be dissipated only by a practical responsibility for its solution. That is one reason why it is still possible to view with detachment both the revived alliance between MR. LLOYD GEORGE and MR. SNOWDEN and the manifest discomfort of the Conservatives and their new associates, since the one immediate result of both movements is to keep Labour in office for a longer period.

On the other hand neither movement need affect the conclusion of a satisfactory settlement with Egypt on the only terms which could be accepted by this country. There can be no question of weakening the structure of civilized government which Britain has reared in the Sudan, and but for which there would have been a permanent menace of barbarism on the Egyptian border. There can be no question of admitting the possibility of an occupation of Egypt by any other nation. Above all there can be no question of jeopardizing effective British responsibility for the Suez Canal, the great highway to Australia, New Zealand, and the Eastern Empire. MR. HENDERSON knows all this as well as any man, and we have his public assurance, most solemnly conveyed to the Egyptian Government, that an offer which safeguards every essential condition is his last word on the substance of any "lasting "and honourable settlement."

The Report on India

MR. BENN'S announcement that the Report of the Indian Statutory Commission is to appear in two volumes, with an interval, confirms a belief which has long been current about SIR JOHN SIMON'S intentions. It is an unusual, but in all the circumstances a very sensible method of procedure. The argument for it—apart from the general desire to lose no time in putting something before the public—is no doubt to present the Indian situation as it appeared to the Commissioners, and to let that picture sink into the mind before drawing conclusions from it. Otherwise there would be a real risk that the peoples of both countries might jump to the recommendations without pondering the basis on which they were framed. The subject is very much too serious for that sort of summary treatment.

As for dates, MR. BENN gave no indication beyond the hope of a more definite announcement after the Easter recess. But it is clear that a first volume which is not yet quite complete in the printer's hands, and is moreover presumably to be published in England and in India simultaneously, can hardly see the light before the end of next month; while a decent interval may reasonably be held to mean the appearance of the second volume at some time in June. Considering the difficulties of the task, and its immense importance, no one is likely to complain of waiting so long—least of all if the Commissioners turn out to have achieved the remarkable feat of unanimity.

Many Relations

The Conference of the Parents' National Educational Union—whose laudable aim it is to disprove the old gibe of headmasters that parents are the last people who ought to be allowed to have children—have lately heard most pleasant and comforting words from a headmaster. A boy is all the better, they have been told, not only for having a father and mother, but for every relation he can muster. Brothers and sisters, uncles and aunts, cousins even—all are welcome, all can help in the formation of character and the development of abilities. It is a long time since uncles and aunts had any kind words of an official kind, and there has even been a disposition to regard them as among the more happily obsolescent Victorian institutions. The eminent French historian TAINE in his notes on England recorded his impression that in England the position of aunt was very well filled. But he made those notes in 1858. Which of our modern commentators would venture to say as much? There is only too much reason to fear that the aunts of to-day have lost those gifts of cross-examining and advising, and, at a pinch, correcting, which marked the sturdier aunts of the last century.

Why it should be so it is hard to say, and, just as ancient historians have no clearer explanation to give of the collapse of the Roman Empire than that there was a failure of nerve, so here a mystery remains. Aunts were never more numerous or longer-lived, but they have lost the accent of authority. Perhaps it is that family visits are shorter than they used to be, that modern houses and flats have little room for relatives; perhaps the relaxation of parental control means that uncles and aunts find it difficult to constitute themselves a revising chamber when the lower house has lost its sovereignty; perhaps the children are given more by their parents, because the psychologists have explained that it is dangerous to thwart the young, and one consequence is that uncles and aunts enjoy less prestige because they are looked at with less covetous eyes. But, as in the parallel case of the fall of Rome, it is one thing to adduce plausible contributory causes and quite another thing to explain. Beyond judging that it is the feebleness of parents which is at fault, we cannot apportion the blame. What is certain is that what used to be a recognized pleasure of mature life—the exercise over nephews and nieces of power without responsibility—is but faintly enjoyed to-day. The increasing democratization of manners has much to be said for it; but it has deprived many people of the glow of administering patronage to their dependents and to the poor in general. Avuncularity is growing rare. There is in consequence all the more need for the family to prove its worth as an institution that increases happiness and provides scope for the laying down of law. It is often surmised that the strict parent is destined to return, for there is a pendulum swing in these things, and there are plenty of people who attribute their failure to become rich or important to the way in which they were indulged in early life. If strictness should become fashionable again, then the status of uncles and aunts will revive, for they will be turned to for help. The tradition of the Victorian uncle, of which LORD MACAULAY was so happy an example, ought to be kept alive for the day when uncles will be needed again.

But with cousins it is an altogether different matter. A word so vague and containing so many degrees within itself does not arouse the genial feeling it once did and is still intended to do in royal intercourse. The first connotations of the word are not attractive, for cousins are measured against each other by their parents. They come to stay in childhood without bringing with them any suggestion of gifts; they remain long; and they play with and damage the most intimate toys. Small wonder if in after-life people think little of one another for being each other's cousins, the more so as there is always one cousin or other who behaves disreputably, so demoralizing is the relationship. No one has cousins who has not already many other relatives, and they are not only additional to uncles and aunts, but greatly diminish the value of being a nephew. Nevertheless even cousins may be used to illustrate the way of the world, the boundless variety of human character, and the need for circumspection. The children of the future, whether they are numerous or few, are sure to have, each one of them, many elderly relatives. In a world of elderly people needing occupation and amusement the youthful feuds, for which cousinship is so promising a foundation, are a part of life which makes many spectators happy. There is no need to plead the further justification that, while a boy may learn from his uncles and aunts how he ought to behave, the practical limitation of ethical maxims is something that only his cousins can teach.

ATHLETICS ON GOOD FRIDAY

TEN MILES AMATEUR CHAMPIONSHIP

A HOPE FOR NEXT YEAR

TO THE EDITOR OF THE TIMES

Sir,—In concluding, so far as I am concerned, the correspondence on the subject of athletics on Good Friday I wish to thank you for your leading article on my letter in your issue of the 8th inst. That this article correctly gauged the feelings of a very wide public is reflected in the numerous letters I have received, which, except one, strongly support the plea I put forward, and express appreciation of your article.

In the second place, I wish here to offer my apologies to the Midland Counties A.A.A. for having wrongly attributed to that association the promotion of the A.A.A. Ten Miles Championship on Good Friday. In the discussion among my friends the fact that the cross-country season was over and the ten miles is a track race led us, I suppose, into this mistake. I have written an apology to the Midland Counties A.A.A. The association which is promoting these sports is, I am told, the Midland Counties Amateur Cross-Country Association.

No one regrets the lateness of my protest more than I do. Keen as I am on athletics, I find it difficult enough, with a large parish, to keep in touch with athletics in the south, yet I always look out for general athletic announcements and notes. It must have been some meeting or other which prevented my seeing the notice of this ten-mile race, but I wrote to you, Sir, within four hours of hearing. However, I wish to make full acknowledgment of all that has been attempted during the last week, and learn that, as it is too late to cancel the race, it will not be started until well after 3 o'clock—a fact which will have some value, even if it only makes some of the crowd ask "Why?"

Mr. H. J. Barclay, hon. secretary of the A.A.A., in your issue of the 10th, gives a very clear account of how this Ten Miles Championship came to be approved for Good Friday, and I am sure that all your readers can see that there was not the slightest idea in the minds of the committee that they were doing anything more than the usual routine of accepting their Championship Committee's recommendations, and never dreamed of offending any religious feeling.

Here is where, I feel, both the Championship and General Committees failed to realize the real situation and the principle involved. This 10-mile race was approved "without protest on the part of anyone, *i.e.*, I take it, no one present saw any objection to it, from his own personal point of view. It did not occur to anyone that here was an altogether new situation. The national committee of athletics was recommended to approve what was a new encroachment upon what, I think, may be rightly called a national day of religious observance, and make an incursion into the region and realm of religion, by approving a national championship on that day—and this without any protest that the convictions of those whose day they were invading should at least be considered. I am convinced that if such a thought had occurred to any one present the race would have been rejected. I am equally convinced they will never approve another championship for Good Friday.

I believe one or possibly two associations capable of authorizing national championships have in the past held championships on Good Friday, but only once—a fact which speaks for itself. It was in the hope that I might avert an A.A.A. championship on that day that I made my protest, which, believe me, Sir, has been a hard task, as on those committees there must be, though I have not looked up the details, friends whom I have known for 40 years and more; but it is the principle of the question only that I am concerned with, and this, I am sure, is understood.

In conclusion, may I crave space to remark on the general question? The Bishop of Swansea and Brecon once wrote in your columns that it is the patrons who are masters of the situation; that without their support all the efforts of promoters of entertainments, sports, and other fixtures on Good Friday would be futile; that these promoters are not really hostile to religion, but that they are "out" for money. I agree, and apparently many people "love to have it so."

All this brings into sharp relief what a paradox life is. Thousands upon thousands each year at Armistice-tide seem genuinely touched on Remembrance Day by feelings of pride and gratitude to those who fell in the War. They remind one another "Greater love hath no man than this, that a man lay down his life for his friends." Yet a vast number of these same thousands, on that other Remembrance Day, Good Friday, when a far greater sacrifice was offered, with a willingness that was absolute, turn away from Him who was not only the speaker of those very words, but, for our sakes, Himself fulfilled them to the bitter end.

Yours truly,
W. POLLOCK-HILL, Hon. C.F., ex-President, O.U.A.C.
St. Bartholomew's Vicarage, Stamford Hill, N.15, April 12.

THE ARMY IN THE WAR

TO THE EDITOR OF THE TIMES

Sir,—May I be permitted to contribute a few words? I had, perhaps, as long, varied, and intimate a knowledge as any man of our soldiers (I include both officers and men) in all stages of their service in war—from front line to command depôt, return-to-duty, or discharge; from recruitment to disablement or death. I had not the privilege of living for weeks or months with men in advanced trenches or in dug-outs, and I have no authority to speak of what happened there. But unless the act of wounding miraculously changed a man's character and infected him with notions and manners hitherto utterly foreign to his nature, I can most confidently assert that the pictures drawn of him in "War" novels are so grossly inaccurate as to be exasperating and revolting. The War plays, including the most popular, may rarely and at odd moments appear to come within range of truth, yet even then are so utterly remote as to bear witness only to the pitiful incompetence of their authors to see anything but the surface, or to read the minds and interpret the soul of troops.

A lie which is all a lie may be met with and fought outright.
But a lie which is half the truth is a difficult matter to fight.

The surface of men was perhaps not seldom rough; their language may have been Rabelaisian, their behaviour not always the most decorous. War is not a Sunday school. But if one speaks of our men in the multitude one can remember only their stout hearts, their gaiety of courage, their pride of race and battalion, their nobility of spirit.

I believe that I represent all my profession when I claim that our wounded soldiers in their unquenchable heroism, fortitude, steadfastness, and infinite patience in time of harshest trial consecrated the hospitals which held them and made service for them a sacrament.

I am, &c.,
MOYNIHAN, P.R.C.S. (Chairman, Council of Consultants throughout the War).
33, Park-square, Leeds, April 12.

FLYING IN THE ANTARCTIC

SIR H. WILKINS'S EXPLOIT

NEW LANDS MAPPED

(By Captain Sir Hubert Wilkins)

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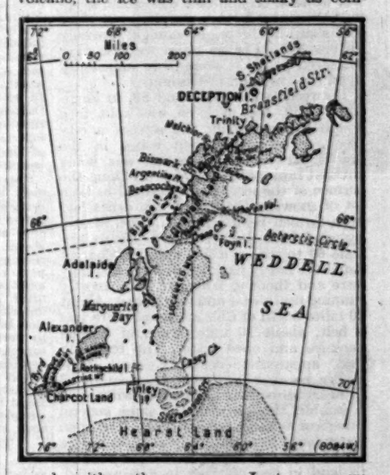
Last September the Wilkins-Hearst Antarctic Expedition sailed from New York for Montevideo to resume its work in the Antarctic. Our main purpose was to investigate the region south of the Pacific Ocean and to find a suitable means of establishing and maintaining a permanent meteorological station there. We had hoped to do that by flying from Deception Island to Ross Sea, following the hypothetical coastline all the way. The staff consisted of Parker D. Cramer and Al Cheesman, pilots, Orval H. Porter, aviation engineer, and Vigo Holt, wireless operator. Cramer and Cheesman were new to the Antarctic.

At Montevideo we boarded the Hektoria Whaling Company's transport ship Melville and sailed for Deception Island. There we had stored the wings of our Lockheed aeroplanes in sheds and left the engines anchored in the open under canvas. We also took with us a caterpillar tractor, an outboard motor, and an "Austin Seven." We found the aeroplane unharmed, and one of the engines started off with the first swing of the propeller. In Deception Harbour, the centre of an almost extinct volcano, the ice was thin and shaky as compared with other years. Last year we had made, with great labour and discouragement, a runway for the aeroplanes to take off. We used the Austin and the tractor to clear it again, but by the time we were ready to use it much of it was saturated with water and the rest was slushy with snowdrifts. The sight of the "Baby" Austin skirmishing about over the Antarctic snows was very odd.



For three weeks we waited in vain for an hour that would let us start on a long flight to the south. Then, when the ice in the harbour melted, we loaded our plane and supplies on board the research vessel William Scoresby (lent to us by the Colonial Office), which had wintered at Deception Island. For another six weeks we sailed to and fro in the pack-ice looking for a surface smooth and sheltered enough to let a heavily loaded plane take off for a long flight. We travelled more than 4,000 miles. First we went to Port Lockroy, by way of Melchior Harbour and the spectacular Neumeyer Channel, which passes between mountains rising 10,000ft. sheer from the water. One patch of cliff face in the channel is so vividly green that one would think it a mountain of solid copper. No one as yet has been able to reach the face of the precipice or investigate the outcrop.

From Port Lockroy we put out through the Bismarck Strait into the wide Pacific Ocean. The pack-ice was extremely far south this season. We pushed southward as far as the end of Adelaide Island, but nowhere round the edge of the pack-ice could we find one floe large enough even for an emergency landing. We waited a week and then went back to Neumeyer Channel. I had planned to fly over Graham Land and test the accuracy of our work last year. We had mapped the coast on the eastern side but had not crossed the land or fixed its longitude exactly.

OVER GRAHAM LAND

We found the mountains round Port Lockroy rather higher than we expected, and at the height of safety—10,000ft.—we were in a strong east wind. To avoid it we flew down the west coast of the land beyond Beascochea Bay and then turned east towards the Weddell Sea. We crossed the narrow neck of Graham Land in the direction of Richthofen Valley. South-east of us lay the Foyn Coast, which turns south-west and then west to form Crane Channel. I wanted to trace Crane Channel accurately, but our fuel would not have lasted long enough on this flight.

We turned our back on the gale and soon were over the great cirque at the head of Beascochea Bay, which is the most awesome thing I have ever seen from the air. We looked down into what seemed to be the shaft of a cylinder leading down to Hell. The whirl of the wind had corrugated its snowy sides. It looked bottomless, and its sides were almost sheer for about 6,000ft. Far down it was dark with dust and rocks torn from the cliffs.

We rejoined the Scoresby and prepared to butt our way through the pack-ice until we reached the shelf ice in Beascochea Bay. It was very low. The top of it was not more than six inches above the water, but we hoped it would be several feet through. We arrived at the ice at midnight and leapt on to it. It seemed firm and solid. We worked till morning preparing for a long flight. We then unloaded the Austin Seven on the ice. By lunch time everything was ready for the car to pilot the way to the head of the bay. Suddenly down it went through the ice into the water. Fortunately there was another layer of ice underneath which held it up. Only when we came to examine the thermometer did we realize the reason.

At midnight the air temperature was 24 degrees F., but by noon it had risen to 54 degrees, and the sea water had changed from 31 to 37, a most astonishing rise in so short a time. Our bodies had not noticed the change. It is a curious fact, indeed, that human beings in polar regions have very little sense of change in thermometer readings till they see the difference on the instrument. I have known men work without complaint for hours on end at 54 degrees below zero. Had they known the reading, they would at once have decided that it was far too cold for work.

We reloaded everything on board, and with downcast spirits felt our way round the edge of the pack-ice and out to sea. We headed south and west, accompanied by a great storm.

On Christmas Day we were about 12 miles south of latitude 68. There was a high wind. Dark clouds hung low. The sea swell rose till the wave crests were 20ft. high. The grinding ice floes made doleful noises. On the morning of

December 27 we drifted under the lee of a tremendous iceberg, hoping to find shelter for the seaplane to take off.

It was almost hopeless from the start. The seaplane rocked and rolled in the water. With the engine running, it bucked on the sea like a thing run wild. Cheesman at the control did his best to keep the machine on its course. Then, when in the most favourable position, he "gave her the gun." The Lockheed plane sprang from wave to wave like a hunted kangaroo. The pounding of the pontoons on the water sounded like artillery fire. As our speed increased the shocks of the high waves became terrific. The wooden sides of the plane, where the pontoon bracings were fastened, heaved and buckled like the sides of a gasping fish. When we had passed the berg and come out into the wind, the plane almost turned turtle.

Late in the evening the skies cleared. In the pack-ice we found a comparatively smooth stretch of water, strewn with fragments of ice. Cheesman had to steer a zigzag course, and he did it so cleverly that we managed to get into the air. We headed south looking for the three peaks that Charcot had charted. A great wall of cloud blocked all the southern horizon. After half an hour's flying over rough pack-ice and the open water inside, we had to come down to go under the first bank of cloud.

We could not have been far from Charcot Land itself, but it was completely hidden. We soon came to hard, dry, falling snow. We were forced lower even than 500ft. Charcot Land we knew to be over 2,000ft. in height. I asked Cheesman to turn, and as we swung round I thought I caught a glimpse of the dark cliffs of Charcot Land. With difficulty we got back to the Scoresby.

A LONG FLIGHT

Then for two days we waited for the weather to clear. Early in the morning of December 29, after dodging pieces of ice, we took off and flew due south, keeping Alexander Island, standing out clear and sharp in the bright sunlight, steadily on our left. For 20 miles we flew over scattered pack-ice, none of it sufficiently open for a take-off or landing.

Between latitudes 68 and 69, in longitude 75.30, the pack-ice was split into rough squares about the size of a city block. There was open water in the cracks between them, but it was being covered rapidly by snow blown along the surface of the ice. There seemed to be a lot of snow on the ice. Large drifts had been formed behind lumps of ice, mostly by wind from the north-east. From latitude 69 to within a few miles of Charcot Land the heavy pack-ice was cracked only here and there in irregular lines, mostly running north-east and south-west. About 20 miles north of Charcot Land there was a belt, about 10 miles wide, of broken pack-ice and open water. The break-up had apparently occurred some time before, because the ice had been contorted in every direction. The snow-drifts were a jumble, though with the same general direction as those farther north. The open water lanes were naturally at right angles to the wind. It might have been possible to land in one of them in a cross-wind, but it would have been practically impossible to take off again.

Mt. Havre, on Alexander Island, stood out magnificently, and E. de Rothschild Island was very conspicuous. They gave us accurate bearings. After one hour and 20 minutes' flying we were at the north coast of Charcot Land. When we reached the coast we swung broadside to it, so that I might take a cinema picture of it.

Our estimate of the position of the north of Charcot Land is within five miles of where Charcot placed it, which is remarkable, considering that Charcot mapped it from 50 miles away. The three peaks that Charcot named Marion, Martine, and Monique were 500ft. below us as we flew at 2,500ft. Marion Peak is nearer to Martine Peak than to Monique Peak, contrary to Charcot's estimate. A few miles north of Charcot Land there is a small island too low for Charcot to have seen. From Martine Peak the coastline trends south-east. The easternmost point is a cape about longitude 73.30 and latitude 71.20, where the land turns more south than east. I have suggested that that cape be called Cape Mawson.

NEW ISLANDS

Far to the east we could see the western sides of two islands, one large and one small. They lie apparently between latitude 69.30 and 70.30. The large one seemed to be about 30 miles long, crossing latitude 70, in longitude between 68 and 69. These two new islands may be part of the group of which we saw the easternmost last year and named the Finley Islands. We were too far away to chart them accurately. Near the two new islands and south of them we could see a few icebergs fast in the ice-shelf. The shelf was not high at the edge we saw near Charcot Land—not more than 3ft. above the water and probably less. We judged that this shelf continues until it joins that part of Stefansson Strait which we crossed last year on our flight to Hearst Land.

We followed the coast of Charcot Land south-west and continued over the flat ice beyond. South and to the east and west there seemed to rise a low, sloping, snow-covered land, starting from a dim cliff outline about 30 miles away. It seemed to rise gradually but was unmarked by any outcrop or mountain. I believe it is part of the mainland continent and that it joins Hearst Land, which we discovered and named last year.

We could see the south-western termination of Charcot Land, which we discovered was an island. We could see it was shaped like a ham with the narrow end pointing south-west. At about latitude 70, longitude 76, south-west of Monique Peak, there is a sharp cape. I propose for this the name of Cape Byrd in honour of Admiral Byrd.

The western distance called us. In that direction lay the Ross Sea and our longed-for goal. But, because we could not find one clear mile of flat ice, we were not likely to be able to make that flight. We had really done quite a lot of exploration. We had seen three new islands, extended the coast of Hearst Land and Stefansson Strait a distance of 250 miles, and had outlined 150 miles of the coast of Charcot Land that had never before been seen; and we had discovered that it was not part of the mainland but an island.

We hurried back to the William Scoresby. A little more than four hours had been spent on the flight. With the last few tons of oil swishing about at the bottom of the tanks we headed the Scoresby northward. In order to see something more of the Detroit Aviation Society Plateau, I decided to fly from Port Lockroy to Deception Island. It was a hazardous take-off, but we managed to get up and the coast as we flew along it was a magnificent sight. We flew along De Gerlache Strait and over Trinity Island and to the Austin Rocks, which we photographed. At Deception Island we found everyone excited about an earthquake that had occurred two days before. A part of the harbour bottom near the beach had suddenly dropped 15ft., carrying with it the end of the wharf and a section of a light railway.

Several hours later the Scoresby arrived. With the aid of our wireless we got permission from the Colonial Office for the Scoresby to visit the Falkland Islands to re-provision and re-fuel.

WOOL TEXTILE DISPUTE

VARYING ACCOUNTS OF STOPPAGE

SUMMARY OF POSITION

(FROM OUR SPECIAL CORRESPONDENT)

BRADFORD, APRIL 14

The two organizations most concerned with the wool trade stoppage give accounts of the position to-day, at the beginning of the second week since the employers' reduction notices began to expire, which are at variance more in appearance than in substance. It is a matter of emphasis and tendency. Thus, while Mr. Arthur Shaw, of the Operatives' Association of Textile Unions, was inclined this morning to accept the figure of 70 per cent. of operatives having stopped work, but safeguarded himself by saying that he could not give even an estimate of the number of people who have stopped; Mr. E. J. Martin, secretary of the employers' federations, stated at 5 o'clock this afternoon, after receiving details from various districts, that the position from the employers' point of view was distinctly better than on Friday or Saturday. His reason was that many overlookers were returning to work at the reduced rates.

"The most significant feature of to-day's returns," Mr. Martin said, "is this trend of the overlookers (who are the key men) to return to work at the reduced rates. It is observable in combing, spinning, and weaving sections alike. The position by sections may be summarized as follows:—

"Combing Section, Bradford and elsewhere.—Six firms are working on the reduced terms with full complement of workers, overlookers included. At five firms in Bradford to-day 20 combing overlookers offered themselves for service, but were unable to start on account of the absence of ordinary workers.

"Worsted Spinning.—At Bradford nine firms are working with full complement, and 15 firms with part complement. At Wakefield nearly all firms are working with more or less full complements. At Keighley six firms are running with full complement, and four with part complement. Halifax reports nine firms working with overlookers and all others and 15 with part complement. The report from Oakworth and Hanworth is that the mills are running satisfactorily. At Stanningley one firm reports that six overlookers returned for work at the reduced rates, but could not resume because of absence of other workers.

"MANUFACTURING.—A considerable improvement is seen at Morley, seven weaving firms being engaged with full complement, including power loom tuners, and another firm reports only half a dozen of the regular operatives absent. Eleven firms at Huddersfield are running with full complement and others with part complement. A considerable improvement is also reported by Leeds manufacturing firms. Two more mills have started this morning with full complement, and one firm reports that between 400 and 500 operatives returned to work in all classes except the power loom tuners. The position in the Bradford manufacturing section cannot be estimated exactly, but it can be definitely said that fully 5,000 workers are back at work at the reduced rates. Eight firms are known to be working with full complements, and other firms are running their mills."

THE MACMILLAN REPORT

Mr. Martin took the opportunity to reply rather sharply to a reported statement of Mr. Ben Turner that the employers had shown unwillingness to accept the Macmillan Report, that they had refused to accept a suggested juvenile wage scale. "Mr. Turner says that one-sixth of the employees in the worsted mills are young workers, and that the employers are excluding one-sixth of the people in this section from the effect of the Macmillan Report. Mr. Ben Turner must know perfectly well that nothing approximating to one-sixth of the employees in the worsted mills were excluded in the wage-for-age schedules which the employers renounced. They form only a very small percentage indeed. There was no reference whatever in the report of the Macmillan inquiry to these wage-for-age schedules. We said we would not re-establish them."

Mr. Arthur Shaw's view to-day was that some of the firms who have closed down have done so in the hope that the trouble will have blown over by the end of the Easter holidays. He said that he thought the trouble would last at least a month, and saw no likelihood of a settlement within that period. There would be strenuous opposition to any break-away of union workers. The whole position would be reviewed at the national association's annual council meeting, to be held on May 3. He was convinced by his information to-day that the area of the stoppage had extended since Saturday, and he believed it would continue to extend. A fairly large number of firms where work was proceeding on Friday and Saturday, and had continued to-day, would close down to-night for lack of workers.

A NEW WOLSELEY CAR

SIX-CYLINDER 12 H.P. MODEL

(FROM OUR MOTORING CORRESPONDENT)

It was stated here a year or two ago that the six-cylinder car of 12 nominal horse power was likely to be developed before long, and the 12-horse power Armstrong Siddeley, which has now been out for some time, is an example of what our manufacturers can do in the small six-cylinder class of about 1½ litre capacity.

It has been known for several months that Sir William Morris was making a 12 h.p. Wolseley into a six-cylinder model, and this car is to be sold fully equipped as a saloon at £175. A hundred of these cars have been made and tested, and full production is to start at once. The general design follows modern Wolseley practice, which was begun in the 16/45 h.p. six-cylinder car, the first of the existing five models, and includes overhead valves and camshafts, hydraulic braking, control of the air cooling, and hydraulic shock absorbers for suspension.

The car should have a good general performance. The same mechanics who have been working on the new Wolseley were employed on the seven 21/60 h.p. Wolseley touring cars and saloons which were delivered by the company for the use of the Prince of Wales at his headquarters at Nairobi in January. These cars, which have been used for the hunting tour in Kenya, Tanganyika, Uganda, the Sudan, and the Belgian Congo, have given excellent service and are stated to be in good condition to-day after covering approximately 20,000 miles.

PATENT AGENTS

ANNUAL DINNER OF CHARTERED INSTITUTE

The annual dinner of the Chartered Institute of Patent Agents was held last night at the Hotel Victoria under the presidency of Mr. Arthur Woosnam.

SIR WILLIAM JARRATT, Comptroller-General of Patents, Designs, and Trade Marks, proposing the toast of "The Institute," expressed his appreciation of the good work done by its council and its administrative staff. During the last year, he said, its membership had increased and its progress had been consistently good. The volume of work flowing into the Patent Office had surpassed all previous records. Good patent law was essential, and ours was the best in the world, and they were to be congratulated on the committee which was now sitting.

MR. JUSTICE EVE and MR. JUSTICE MAUGHAM responded to the toast of "The Bench," proposed by Mr. W. J. TENNANT, past president.

The toast of "The Bar" was proposed by Mr. A. S. CACHEMAILLE. SIR ARTHUR COLEFAX, K.C., replying, said that the association between patent agents and the Bar was very important, not only as affecting the claims of the patentee but also for protecting the liberty of the public.

SIR DUNCAN KERLY, K.C., who also responded, said that he thought that a great blot on our patent law was that claims were admitted which were too ambiguous in applications for a monopoly.

MR. JUSTICE LUXMOORE replied to the toast of "The Guests."

SIR HORACE HAMILTON, Permanent Secretary, Board of Trade, who also replied, said that the profession of patent agent seemed to be in a happy position, for he was told that, when times were bad, adversity acted as a spur to invention, and when times were good industry had more to spend on research, which led to invention.

OBITUARY

LADY WILSON

Lady Wilson, widow of Field-Marshal Sir Henry Wilson, died suddenly yesterday at her residence in Hornton-street, W., at the age of 68. She had had previous heart attacks, and she had another about midnight, from which she did not rally. She never recovered from the shock of her husband's assassination.

Lady Wilson was Cecil Mary, daughter of George Cecil Gore Wray, J.P., of Ardnawana, Donegal, and she was married to Sir Henry Wilson on October 3, 1891, when he was at the Staff College. It was a very happy union, and throughout his career Sir Henry owed much to the constant sympathy and help of his wife.

On June 22, 1922, Sir Henry Wilson, who only four months before had ended his term of office as Chief of the Imperial General Staff, and had been returned to the Imperial Parliament as Unionist member for North Down, was murdered at the door of his house in Eaton-place. Two men connected with the Irish Republican extremists fired at him at close range as he was about to enter his house, having returned from unveiling the Great Eastern Railway war memorial at Liverpool-street Station. He turned to face his assailants, but was again fired at from different directions, and fell on the pavement. Lady Wilson, who was at home, herself helped to carry him into the house. The two men, who also shot at and wounded two constables and a civilian, were captured after a running fight, in which both police and civilians showed the greatest courage. The men were subsequently convicted of the murder, and executed.

The funeral was one of the most impressive ever held in the national Cathedral. The Field-Marshal's tomb is in the crypt, between those of Lord Roberts and Lord Wolseley. Lady Wilson afterwards allowed it to be known that Marshal Foch, who attended the ceremony, had been to her a tower of strength, and that just before leaving her house for the funeral he had taken her hand and said to her, "Courage, madame." Nothing, she said, had helped her more to find fortitude for the day's demands than this simple appeal from one who had been a great comrade of her husband's in the War and after the victory. Last year she went to Paris to attend Marshal Foch's funeral.

In May, 1923, Lady Wilson presented to the Royal United Service Institution five pieces of Sèvres porcelain, representing a boar hunt, which had been given to Sir Henry by the French Government in 1922 as a token of their gratitude to him for services rendered before and during the War. The "Life and Diaries" of Sir Henry Wilson, which appeared in 1927, contained many hasty judgments and serious indiscretions which he would certainly have reconsidered and revised had he lived. But the book fulfilled what was no doubt its object in revealing the real greatness of the man.

During the War Lady Wilson did much work for the Officers' Families Fund, with which she had been also associated during the South African War. She was devoted to the cause of the Southern Irish Loyalists, and frequently organized sales to provide the destitute with clothing. Quite recently she made an appeal on their behalf, "especially for the wives of those who gave their lives in the service of the Empire." She pointed out that the Southern Irish Loyalists Association continued to receive applications from people in most distressing circumstances. Lady Wilson was created C.B.E., and was also a Lady of Grace of the Order of the Hospital of St. John of Jerusalem.

DR. SIGURD IBSEN

Our Oslo Correspondent telegraphs:—

Dr. Sigurd Ibsen, the only son of Henrik Ibsen, has died at Freiburg, Baden, at the age of 70, after a protracted illness. Dr. Ibsen, who was a man of marked ability, keen intellect, and independent character, came to the front in the nineties as a political essayist, and was subsequently a member of two Governments, and was finally Minister of State at Stockholm from October, 1903, to February, 1905. In this capacity, together with his two colleagues constituting the part of the Norwegian Government residing permanently in the Swedish capital, Dr. Ibsen took the chief part in the negotiations carried on between the Norwegian and Swedish Governments for the settlement of the Consular question. The rupture of these negotiations in February, 1905, resulted in the final rupture of the union of Norway and Sweden on June 7 of the same year. The policy which in his view should have been adopted would probably also have resulted in a rupture of the union, but later on and with less friction. Dr. Ibsen therefore resigned with a majority of his colleagues and withdrew from public life. Ever since he had lived abroad, chiefly in Italy, continuing at long intervals his activity as an essayist on political and philosophical subjects.

In 1911 he published "Menneskelig Kvintessens," which appeared in English as "Human Quintessence" a few months before the outbreak of the War. Believing that in politics reason was still subordinated to force, he dreamed in this book of a new Utopia, a world coherent and perfect, from which all inessential elements were cast out.

VICE-ADMIRAL GLENNIE

Vice-Admiral Robert Woodyear Glennie, C.M.G., who died at the Naval Hospital, Haslar, on Friday, had a full and varied career in the Royal Navy, extending to nearly 43 years, the greater part of which was spent in the hydrographic branch, in which he became assistant hydrographer in 1921-24.

Born in 1868, he entered the Britannia as a cadet on January 15, 1882, and his early service was comparatively uneventful. He became a lieutenant in June, 1890, after a commission in the gunboat Magpie at the Cape. Specializing in navigating duties, he afterwards served for some time in Australia as navigator of the gunboat Boomerang and in other ships. In 1894-5 he served in the gunboat Paluma, lent by the Queensland Government for employment in surveying, and, having qualified as a surveyor, he was appointed to the Dart, also on the Australian Station. From February, 1899, to August, 1902, he was navigator of the surveying ship Penguin in Australia, and was promoted to commander in December, 1903. In this grade he commanded the surveying ship Waterwitch in China, and in June, 1908, was appointed to the Hydrographic Department, where he became Superintendent of Charts. Two years later he took command of the Sealark in Australia, and was promoted to captain in June, 1913.

On March 6, 1914, he recommissioned at Jamaica the sloop Mutine for surveying service on the North America Station, and was thus employed when the War broke out. The Mutine being paid off, he was engaged for a time on special duty at Bermuda, and between October, 1914, and January, 1918, he commanded the light cruiser Charybdis, the armed merchant ship Marmora, and the battleship Glory, for which service he was created C.M.G. He was then appointed Director of the Naval Meteorological Service, and later in 1918 was lent to the Air Ministry. After the Armistice he resumed sea duty in command of the Mutine and of the North American surveys, and in August, 1921, was appointed Assistant Hydrographer of the Navy. He was promoted to Rear-Admiral in August, 1923, and placed on the retired list, but remained at the Admiralty for another year. In April, 1928, he was made a Vice-Admiral on the retired list.

The funeral will take place at Haslar Cemetery to-day at 2.30, leaving Haslar Hospital at 2.15.

MR. J. A. MACDONNELL, K.C.

Our Ottawa Correspondent telegraphs:—Mr. John Alexander Macdonnell, K.C., who died on Friday at Alexandria, Ontario, at the age of 78, was the head of the Macdonnells of Greenfield, Ontario, a branch of the Glengarry family settled in Canada since the American War of Independence. He was for years a leading figure in Glengarry County, Ontario, where a United Empire Loyalist ancestor had been a pioneer. In youth he was private secretary to Sir John Macdonald, and throughout his life was an active Conservative politician, managing the party's campaign in 1878, and being one of the founders of the United Empire and Albany Clubs, Toronto. A fine type of an old-fashioned Highland gentleman, he was distinguished by courtly manners and wide culture. He was the author of several books, including "Sketches of Glengarry" and a life of Bishop Macdonnell, the first Roman Catholic Bishop of Upper Canada.

SIR TREVOR HENDERSON

The death took place on Sunday, after a brief illness, at the age of 67, of Sir Trevor Henderson, K.B.E., of Norwood Tower, Belfast, who was for many years a director of the *Belfast News-Letter*.

The fourth son of Mr. James Alexander Henderson, he was a great-grandson of Mr. Alexander Mackay, who acquired the *News-Letter* in 1804. He was educated at the Royal Belfast Academical Institution and then entered the office of the paper, where he made a thorough study of all branches of newspaper work. On the death of his brother, Sir James Henderson, the management of the concern was vested in Sir Trevor and his brother, Mr. Charles W. Henderson, as co-directors. A staunch Unionist in politics, he took a prominent part in the campaign against Home Rule in 1912-14, and was a member of the Standing Committee of the Ulster Unionist Council. He also took a prominent part in charitable and philanthropic work in the city. In the early days of the War he rendered valuable assistance in the recruiting campaign and to the various organizations for providing comforts for the men in the different theatres of war. He was one of the organizers, and for a time one of the secretaries, of the Loyalist Relief Fund, which provided assistance to those who had suffered as a result of the Sinn Fein campaign. On the opening of the Northern Parliament on June 22, 1921, he was created K.B.E.

Sir Trevor was a good sportsman, and was fond of yachting, shooting, hunting, fishing, golf, and rowing. Yachting was his favourite recreation, and he sailed some fine yachts in his time. In the early nineties he challenged Lord Dudley to sail a series of three races in northern waters. The challenge was accepted and the Henderson yacht won. He was rear-commodore of the Royal Ulster Yacht Club in 1902, and a prominent member of the Royal North of Ireland and of the County Antrim Yacht Clubs.

DR. DE GROOT

Our Correspondent at The Hague announces the death at the age of 57 of Dr. Cornelis Hofstede de Groot, the eminent art expert and historian.

Dr. de Groot was regarded as one of the best experts on the old Dutch masters. In 1893 he wrote a book on Dutch paintings in British private collections, and in 1896 an extensive classification of Dutch and German pictures. He discovered the Dutch painter, Judith Leyster, a pupil of Frans Hals. He also discovered the work of Pieter Janssen in the work of Pieter de Hoogh. He made a special study of the work of Rembrandt, and described all the known works of this master after taking a series of journeys in America and Europe. He was a member of the commission of the leading museums in Amsterdam, Haarlem, and The Hague. The greater part of his works are left to the Dutch Government. Forty Rembrandt designs are given to Amsterdam Museum and others to Groningen.

SIR JOHN FINDLAY

Dr. R. T. Gunther writes:—

I hope that you may be able to spare a few lines in which to record an important service which the late Sir John Findlay rendered to his old University of Oxford by assisting in the re-establishment of our oldest public museum for the reception of the scientific collections of Dr. Lewis Evans in 1925. But for his timely help the old museum, from which the Ashmolean collections had been removed during the second half of the nineteenth century, would have become derelict. Sir John Findlay, although closely associated with the fine arts in Scotland, was no mean mathematician, and fully understood the value of historic scientific instruments, one of which, the great silver microscope of George III., he generously presented to Oxford.

COLONEL HOWELL

Colonel W. R. Howell, C.B.E., D.S.O., died suddenly in London yesterday in his 56th year.

The son of Mr. Russell Howell, he was educated at Feldkirch, in Austria, and at Fort Augustus. Having become an associate of the Institution of Civil Engineers, he was appointed resident engineer of the Rhodesian and Mashonaland Railways. In the Mendi rising in Sierra Leone in 1898-9 he raised a volunteer corps and commanded a composite force of gunners and the West Indian Regiment. He was mentioned in dispatches, received the thanks of the Government, and was awarded the D.S.O., being the first volunteer officer to receive that honour. In the South African War, which followed soon afterwards, he served with the West Somerset Yeomanry and the South African Constabulary, and was severely wounded, receiving eight clasps to the two medals. From 1901 to 1910 he held a commission in the South African Constabulary. He was general manager of the Western Railway of Havana and of the Transandine of Chile. In the Great War he served as major on the General Staff, 1st Canadian Contingent; in the secret service of the Home Office, Admiralty, and Foreign Office; as lieutenant-colonel commanding the 2nd G.B. Royal Welch Fusiliers; and finally as colonel and controller in chief of the Baghdad Railway. Colonel Howell was made C.B.E. in 1919, and a privy chamberlain to the Pope in 1922. He married, in 1901, Elsie, daughter of Colonel Lucius Falkland Cary, of Tor Abbey, Devon, and had four daughters.

MR. JAMES GIBB

Mr. James Gibb, who was in the front rank of long-distance runners 50 years and more ago, died yesterday at his home at St. Lawrence, Ventnor, Isle of Wight, at the age of 76. He was only about 17 when he began a series of successes in mile handicaps, the mile at Olney, Bucks, a very old-established meeting, being one in which he was successful for several years in succession—namely, 1874 to 1877. Although he was most closely associated with the South London Harriers, it was as a member of the London Athletic Club that Gibb won the four miles amateur championship, before the formation of the Amateur Athletic Association, in 1875, 1877, and 1878, but he had practically retired from the path when the 10 miles championship was instituted, in 1879. Gibb was leading the field when the runners took the wrong direction in the first, and abortive, attempt to hold a national cross-country championship at Chingford in 1876. He was the donor of the "Gibb" Challenge Cup, which goes with the 10 miles championship of the South London Harriers. Among his other claims to remembrance was that of being the inventor of ping-pong.

Mr. Gibb was the founder of the engineering firm of James Gibb and Sons, Limited, of Fenchurch-street, from which he retired in 1912, and he was actively interested in the welfare of the Hospital for Consumption at Ventnor. The Amateur Athletic Association attains its "Jubilee" on April 24 this year, and Mr. Gibb's death reduces the number of founder members of that body still living to four.

MRS. MERRITT

Mrs. Anna Lea Merritt, who died recently at her home at Hurstbourne Tarrant, Hampshire, in her eighty-sixth year, will be remembered by her picture "Love Locked Out," which is now in the Tate Gallery and which has been extensively reproduced. She was a regular exhibitor at the Royal Academy from 1871, and painted portraits of many distinguished people, among whom were James Russell Lowell, Oliver Wendell Holmes, and Henry James.

Mrs. Merritt was also a writer and the author of books containing many passages showing her knowledge of Nature and her passion for flowers, which made her garden the chief joy and relaxation of her life. She was a contemporary and friend of many celebrated people of the last half of the nineteenth century, and will be greatly missed by all who had the privilege of her friendship. Her husband, Henry Merritt, the art expert, died 53 years ago.

MANCHESTER CHAMBER OF COMMERCE

A TARIFF REFERENDUM

(FROM OUR CORRESPONDENT)

MANCHESTER, APRIL 14

The board of the Manchester Chamber of Commerce had before them to-day various representations from members and different sections on a possible change in British fiscal policy in the direction of a tariff on imported manufactured goods. The board decided that it was not desirable to pass and publish the views of groups or sections, or even of the directors themselves, on a controversial question on which members of the Chamber might be strongly divided. It was therefore agreed to submit the questions shortly by Referendum to all members of the Chamber. It is recognized that the framing of the questions is difficult, and in order to give the board the opportunity of considering any suggestions from sections or members the exact wording will not be decided for at least four weeks.

The board of directors received with interest at their meeting a report on some of the activities which it is anticipated will be associated with the forthcoming congress of the Federation of Empire Chambers of Commerce, to be held in London during the week beginning May 26. Among these will be attempts to reach decisions on such issues as inter-Empire trade policy as well as on specific trade questions. It is expected that there will be discussions between a group of Australian business men and a similar group of British business men; also between Canadian and British leaders of commerce.

The Manchester Chamber of Commerce will be represented at the congress by Mr. Herbert W. Lee, president, Sir Kenneth Stewart, vice-president, Mr. Robert Graham, hon. treasurer, Major W. G. K. Sparrow, and Mr. T. D. Barlow. The board expressed the hope that the discussions would lead to profitable and useful schemes of cooperation between the countries concerned.

MOTOR-COACH ACCIDENT

ONE PASSENGER KILLED AND 10 INJURED

A loaded motor-coach travelling from Edinburgh to London came into collision with a tree last night near the junction of the Selby and Doncaster roads on the Great North Road in Yorkshire. A woman passenger aged about 60 was killed, and 10 others were injured.

The omnibus left Edinburgh at 8 a.m. After Selby the road was wet, and a skid occurred. The vehicle ran on to the footpath and hit a tree, which tore off the side of the coach. It was the passengers sitting on this side who were injured. Ambulances took the injured to Leeds Hospital, and those who were not detained remained the night in a Leeds hotel.

Those detained in hospital were:—Elma Davis, Windsor-place, Stirling, concussion and fracture of the clavicle; Arthur Alliston, Cannon-street, Louth, scalp wounds; Margaret Liston, of Jeffield-terrace, Leith, fractured skull and concussion; Margaret Moyes, Boswell-street, Edinburgh, fractured jaw and concussion; and David McCall, Hampden-street, Mount Florida, Glasgow, lacerated face and fractured arm.

The injured who were not detained were William Morrison, Maryfield-gardens, Edinburgh, shock; Janet Robb, Jeffield-terrace, Leith, shock; John Cameron, Greenland-crescent, Morningside, Edinburgh, wound on forehead; Mrs. Cawson, Greenland-crescent, Morningside, Edinburgh, shock; and Henry P. Dann, Hadding-place, Edinburgh, shock.

OTHER ROAD ACCIDENTS

Mr. T. B. Duncan, of Gledhow-avenue, Leeds, a former Lord Mayor of the city, was knocked down by a cyclist yesterday morning and fatally injured. In 1919 he was elected the first Labour Lord Mayor of Leeds by the unanimous vote of all parties, though not a member of the council. He was one of the founders of the Shop Assistants' Union. He was 74 years old.

Dr. J. W. Stewart, the Irish international Rugby football player, was seriously injured in a motor accident at Garstang, Lancashire, yesterday. He was a passenger in a car driven by Mr. Walter Whewell, of Bolton, which came into collision with a telegraph pole near Brock. Dr. Stewart received severe abdominal injuries and concussion, and Whewell was injured about the head. Both were taken to Preston Infirmary.

Colonel R. C. Clive, of Gravenhunger, Woore, Staffs, died in the North Staffs Royal Infirmary last night from injuries received when he was knocked down by a motor-omnibus in Stoke-on-Trent earlier in the evening. Colonel Clive was Chairman of the Newcastle-under-Lyme County Bench for many years. He formerly commanded the 5th North Staffs Battalion Volunteers.

UNIVERSITY NEWS

CLASSICAL MODERATIONS AT OXFORD

OXFORD, APRIL 14

The Moderators have to-day issued the following Class List in the Honour School of Classical Moderations:—

CLASS I.—T. W. ADEY, Magdalen; D. A. N. ASTERLEY, Hertford; W. H. P. BARNES, Corpus Christi; S. BODINGTON, Exeter; B. A. BURROWS, Trinity; J. F. BUTLER, Magdalen; G. E. F. CHILVER, Trinity; M. E. F. CORLEY, Oriel; A. H. COXON, Oriel; R. DAVIDSON, New College; R. E. DAVIES, Balliol; R. G. DYSON, Christ Church; L. C. GILES, Queen's; R. S. GLEADOW, Trinity; R. M. GORDON, Magdalen; W. A. HALPERN, Exeter; G. A. HIGHET, Balliol; D. G. F. HUMPHREYS, New College; D. J. G. J. JONES, Christ Church; D. W. LOGAN, University; K. J. MAIDMENT, Merton; W. MONTGOMERIE, Jesus; O. C. PAPINEAU, Hertford; J. R. PENZER, St. John's; J. L. POOLE, New College; R. W. POWELL, Christ Church; D'A. P. REILLY, New College; K. D. ROBINSON, Corpus Christi; A. F. ROUSE, St. John's; P. M. SHEARD, Queen's; G. H. SPINNEY, St. John's; G. L. STEBBING, Christ Church; J. F. E. STEPHENSON, New College; J. G. TALBOT, Brasenose; E. D. TAPPE, Oriel; J. H. VINCENT, Queen's; J. R. MCK. WILLIS, Christ Church; GWENDOLINE M. BEES, Lady Margaret Hall; BEATRICE F. MACKINON, Lady Margaret Hall; MARGARET W. MOON and MARY H. WALKER, Somerville.

CLASS II.—W. W. ADAMS, Brasenose; A. W. BOOTH, Oriel; P. R. E. ARNHOLD, Balliol; J. A. G. Barnes, Queen's; A. T. BARTLETT, Pembroke; R. R. BASSETT, Keble; S. J. BATCHELDER, Brasenose; A. M. BERKELEY-HILL, Christ Church; E. ROTHS, Christ Church; F. N. BUCHER, Oriel; N. CHARLTON, Balliol; D. C. COCHRANE, Trinity; I. COLE, Non-collegiate; R. R. COLE, Corpus Christi; A. J. CROSS, New College; D. M. DUNLOP, University; J. E. DURKIN, Queen's; E. DUSCHINSKY, Brasenose; R. EDWARDS, New College; W. G. ETTINGHAUSEN, Queen's; W. R. EVERS, Corpus Christi; D. B. GREGOR, Exeter; R. E. GRINDLE, Corpus Christi; B. HALE, Brasenose; D. HARDY, Queen's; R. J. HEWISON, Worcester; T. L. HODGKIN, Balliol; D. A. HODGKINSON, Brasenose; V. HOLYMAN, Non-collegiate; B. ISCE, St. John's; C. H. INGE, Oriel; M. G. JENKINS, Balliol; H. L. JONES, Christ Church; R. McM. KEYES, Worcester; G. O. LACE, Corpus Christi; C. G. LAWRENCE, St. Edmund Hall; A. R. C. LEANEY, Hertford; J. B. LEVER, New College; T. F. LINDSEY, Corpus Christi; M. LINOS, Magdalen; H. J. LINNELL, Trinity; R. R. MACGIBBON, Corpus Christi; M. R. MACLENNAN, Worcester; J. H. MACLENNAN, Oriel; R. J. N. MACLEOD, Trinity; W. A. E. MARCH, Exeter; L. MONTAGUE, Balliol; A. A. MUIR, Wadham; D. E. NASH, University; E. S. PICKUP, Keble; C. H. S. PRESTON, New College; C. H. PRIESTLEY, New College; R. C. RADCLIFF, University; A. T. L. REED, Wadham; J. P. RICKS, Jesus; G. D. RUGEN, Wadham; J. SANDEMAN, New College; E. J. SEACOMBE, Brasenose; J. C. L. SMITH, New College; W. E. STUBBS, Corpus Christi; J. F. G. SYKES, Oriel; P. S. THOMAS, Lincoln; R. J. S. THOMPSON, Lincoln; A. VESSELO, Hertford; J. H. WARD, Pembroke; E. V. E. WHITE, Pembroke; A. M. WILSON, Oriel; R. K. WIMBUSH, Oriel; MARGARET F. HARDIE, St. Hugh's; JANET S. A. MACAULAY, Somerville; NANCY M. MAUGER, Lady Margaret Hall; MARY S. ROBERTS, Somerville; ENID M. M. ROBINSON, St. Hugh's; EUPHEMIA RUSSELL, Lady Margaret Hall.

CLASS III.—J. H. BADD-SMITH, Balliol; M. B. BALKWILL, Oriel; A. H. BEAUCHAMP, Queen's; C. V. DE F. BIGG, Corpus Christi; G. C. D. A. BISS, Worcester; P. BOND, Jesus; P. L. CARTER, Hertford; W. H. CHIVE, Queen's; C. COOPER, Worcester; H. J. COWIX, Lincoln; M. J. CRESWELL, New College; W. A. H. DRUITT, Oriel; R. P. FOSTER, Christ Church; C. FRANKS, St. John's; I. F. W. FREEMAN, Exeter; J. M. GOSSIP, St. John's; E. T. GOWLDING, St. John's; W. D. HADEN, Wadham; F. HADLEY, Jesus; E. R. HALE, Balliol; F. A. HARVEY, Pembroke; S. L. HENDERSON, Merton; F. D. S. HOLLINGS, University; W. G. F. HOSKINS, Keble; A. M. L. HOUSTON, New College; F. HUNTER, Keble; E. S. HUNTLY, Brasenose; E. N. JONES, Merton; H. S. JUDGE, Keble; C. K. M. KLUCKHOHN, Corpus Christi; E. G. LANGFORD, Pembroke; C. LOVATT, Jesus; P. MCLAUGHLIN, Worcester; I. S. MCCLINTOCK, Corpus Christi; C. MASON, Brasenose; R. M. MAYES, St. John's; W. F. OWTRAM, Christ Church; J. P. PEARSON, Balliol; M. G. POWELL, Trinity; B. M. RICHARDS, Exeter; R. A. G. SMITH, Pembroke; F. J. C. SNEE, St. John's; C. B. SPENCER, Corpus Christi; B. C. STONE, Merton; R. C. SWINGLER, New College; H. H. TURNER, Queen's; S. G. S. UNDERWOOD, Merton; R. A. USBORNE, Balliol; N. D. WEBSTER, Lincoln; T. W. E. WILLIAMS, Jesus; J. R. ST. J. YATES, Christ Church; IRENE ASHCROFT, St. Hugh's; EDITH M. J. BAXTER, St. Hugh's; HILDA R. CLARKE, St. Hugh's; RUTH G. HARWOOD, Lady Margaret Hall; CHRISTIAN V. M. LUCAS, St. Hugh's; ARMIDE L. T. OPPZ, Somerville; RACHEL D. SMITH, St. Hilda's; WINIFRED J. WILLIAMS, St. Hilda's.

CLASS IV.—J. F. BOWLES, Oriel; A. E. BROOKES, Brasenose; D. E. C. CAVE, Lincoln; T. N. LAWRENCE, New College; M. F. L. MACADAM, Queen's; W. J. NEVETT, Merton; W. ROBERTS, Brasenose; H. M. C. TAPPER, Keble.

Aegrotat.—J. W. GLEDHILL, University.

Satisfied the Examiners in PASS MODERATIONS.—R. H. DIAS-ABEYESINGHE, Balliol.

ROYAL COLLEGE OF PHYSICIANS

LIST OF DIPLOMAS GRANTED

At a meeting of the Royal College of Physicians of London held yesterday Sir John Rose Bradford was re-elected president.

Diplomas in Ophthalmic Medicine and Surgery were granted (conjointly with the Royal College of Surgeons) to:—

Ahluwalia, Sundar Singh, M.B., B.S. Punjab. (Punjab and Roy. Lond. Ophth. Hosp.); Ata Ullah, Mohammad, M.B., B.S. Punjab. (Punjab and Roy. Lond. Ophth. Hosp.); Beaumont, J. H., M.B., Ch.B., N. Zeal. (Roy. Westmin. Ophth. Hosp.); Bhagat, A., M.B., B.Ch. Dublin (Dublin and Roy. Lond. Ophth. Hosp.); Dikshitulu, Erramilli, L.R.C.P., M.R.C.S. (Madras and Roy. Lond. Ophth. Hosp.); Ghosh, Ramas Ranjan, M.B. Calcutta (Calcutta and Roy. Lond. Ophth. Hosp.); Gordon, W. H., M.B., Ch.B. Glasgow (Glasgow Univ. and Roy. Westmin. Ophth. Hosp.); Jackson, Auas H., M.B., B.S. Lond., L.R.C.P., M.R.C.S. (Ro

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Court Circular

WINDSOR CASTLE, APRIL 14

The Archbishop of Canterbury has left the Castle.

The Duke of Norfolk (Royal Horse Guards) and Lieut.-Colonel the Hon. Thomas and the Lady Cecily Vesey had the honour of dining with The King and Queen this evening.

The anniversary of the birthday of Princess Beatrice was observed at Windsor yesterday, when the bells of St. George's Chapel were rung and flags were flown over the public buildings.

Princess Helena Victoria yesterday left Goldsborough Hall, where she has been staying for the last week with Princess Mary, Countess of Harewood, and travelled to Quenby Hall, Leicestershire, where she expects to spend Easter.

Princess Marie Louise will arrive at 78, Pall Mall to-day on her return from South America.

The Duke and Duchess of Northumberland have left 17, Princes-gate for Albury Park.

The Netherland Minister and Mme. and Mlle. de Marees van Swinderen will leave to-day for Ireland, whence they intend to return at the end of this month.

The Lithuanian Minister left London on Saturday for Lithuania on official business. During his absence the Secretary of the Legation, M. J. Kajeckas, will act as Chargé d'Affaires.

The Marquess of Titchfield will leave 16, Portman-square on Thursday for Welbeck Abbey, where he will spend Easter.

The Marquess of Zetland left London last night for Edinburgh. He will arrive at Aske, Yorkshire, to-morrow, where he will remain for Easter.

The Marchioness of Crewe has left Crewe House for Paris, where she will remain until the end of the month.

Viscount Cecil expects to leave 16, South Eaton-place on Thursday for Chelwood, where he will remain until the following Friday.

Viscountess Elibank left London on Sunday on a motor tour through the Midlands. She and Viscount Elibank will be at Elibank for Easter and will return to St. James's-court on April 28.

Lady Cynthia Asquith left 8, Sussex-place on Saturday for Stanway House, Winchcombe.

Lady Margaret Levett will return to 61, Eaton-square on Thursday from Lausanne.

Lady Evelyn Cobbold will leave 9, Carlos-place on Thursday for Devonshire, where she will remain for several days before proceeding to Glen Carron, Ross-shire.

Lord Monk Bretton has left The Vale, Chelsea, for Conyboro', Lewes.

Lord and Lady Daryngton will leave 65, Onslow-gardens to-morrow for Minehead, where they will spend Easter.

Sir Laming and Lady Worthington-Evans will leave 6, Eaton-place on Thursday for Doghurst, Limpsfield, where they will remain until the end of the month.

The Hon. Edward and Lady Maud Ryder will leave 46, Cadogan-square on Thursday for Sandon Hall, Stafford. They will return to London on April 22.

The Hon. Evan and Mrs. Morgan will leave 40, South-street on April 21 for Florence, where they will remain for several weeks.

Lady Hutton has left Slindon Dower House for St. Leonards Lodge, St. Leonards-on-Sea, which is now her permanent address.

General Sir Ian and Lady Hamilton have left 1, Hyde Park-gardens for Billingshurst, Sussex, where they will remain for Easter.

Gwendeline Lady Tichborne and Lieutenant-Colonel de Mauduit have left 10, Radnor-cliff, Sandgate, for 24, Grimston-gardens, Folkestone, which they have taken on lease, and which will now be their permanent address.

Sir John and Lady Lavery will leave 5, Cromwell-place on Friday for Mount Stewart, Newtownards, Co. Down, where they will be staying with the Marquess and Marchioness of Londonderry for Easter. During that time Sir John Lavery will receive the freedom of Belfast.

Sir Woodman and Lady Burbidge with their daughters, Miss Sylvia and Miss Alva Burbidge, are leaving London to-day for the Continent and will return to London at the end of April.

Sir Maurice and Lady Violet Bonham-Carter will leave London on Thursday for Salisbury, where they will stay until Tuesday.

Colonel Sir George Abercromby will leave 36, St. James's-street to-day for Scotland.

Sir John Dashwood has arrived at West Wycombe Park from Rhodesia.

Lord and Lady Cecil Douglas and Sir Francis Laking are among the recent arrivals at the First Avenue Hotel, Hove.

Mr. Herbert and the Countess of Seafield have left for the Continent, and will join the Dowager Countess of Seafield, who is returning from Central Africa.

Mr. and Lady Barbara Bevan will leave 6, Norfolk-crescent on Thursday for Ford Manor, Lingfield, where they will be spending Easter with Lieutenant-Colonel and the Hon. Mrs. Spender-Clay.

Mrs. Lewis Wallace and her son, Mr. H. L. Wallace, have arrived at Walland Manor, Wadhurst, Sussex, which is now their country address. (Telephone, Wadhurst 161.)

Mrs. E. Gibson Smith will give a small party on Tuesday, May 13, at 12, Charles-street, Berkeley-square.

An Anzac Day Reunion will be held at Australia House on Friday, April 25, from 4 to 6 p.m. General Sir Ian Hamilton and members of the women's War services will be present. Cards may be obtained on application in writing to Miss Kathleen Usher, hon. secretary, Anzac Fellowship of Women, Australia House, Strand, W.C.2.

FUNERAL

COLONEL MAY

The funeral of Colonel Henry Allan Roughton May, late 28th Battalion, The London Regiment (Artists Rifles), took place yesterday at St. Pancras Cemetery, Finchley. The Rev. P. P. Goldingham (brother-in-law) officiated at the funeral service at All Saints Church, East Finchley, and at the graveside. Both services were attended by a large number of relatives, friends, and business associates, including many past and present members of the Artists Rifles, among whom were Colonel Walter C. Horsley, honorary Colonel, and Lieutenant-Colonel W. H. Ramsbotham, commander of the battalion.

Eight sergeants from the Artists Rifles were pall-bearers, and six buglers from the same battalion sounded Last Post at the graveside.

MEMORIAL SERVICE

MR. E. N. ROLLO

A memorial service for the Hon. Eric Norman Rollo will be held at St. Michael's, Chester-square, at 12.30 p.m. to-morrow.

FORTHCOMING MARRIAGES

LIEUTENANT-COLONEL R. H. BALDWIN AND MISS DERMER

A marriage has been arranged, and will shortly take place, between Lieutenant-Colonel R. H. Baldwin, late The East Surrey Regiment, youngest son of the late Colonel A. T. Baldwin, and Miss Ottie Evelyn Dermer, eldest daughter of the late Mr. and Mrs. T. M. Dermer.

SQUADRON-LEADER B. MCENTEGART AND MISS A. PATMORE

The engagement is announced between Bernard McEntegart, R.A.F., third son of the late William McEntegart and Mrs. McEntegart, of West Derby, Liverpool, and Anne, youngest daughter of Mrs. Patmore, Brae, near Dumfries, Scotland.

THE REV. E. A. BERESFORD AND MRS. BARNES

A marriage will shortly take place between the Rev. Edward Aden Beresford, of Hoby Rectory, Leicestershire, and Agnes, second daughter of Mr. Edward Plummer, of Canterbury, and widow of Henry Kendall Barnes, of Borkwood, Orpington, Kent.

DR. W. S. C. COPEMAN AND MISS BOURNE

The engagement is announced between Dr. William S. C. Copeman, M.R.C.P., of 15, Harley-street, W.1, only son of Dr. S. Monckton Copeman, F.R.S., F.R.C.P., and Mrs. Copeman, of 16, Prince Arthur-road, Hampstead, N.W.3, and Helen, youngest daughter of the late Mr. W. W. Bourne and Mrs. Bourne, of Garston Manor, near Watford, Hertfordshire.

MR. ENTHOVEN AND MISS L. E. CAMPBELL-DAVYS

The engagement is announced between John Tallmadge, only son of Mr. and Mrs. Arthur Enthoven, of Culworth Hall, Banbury, and Lilian Elan, youngest daughter of the late Mr. Richard Campbell-Davys, D.L., J.P., and the late Mrs. Campbell-Davys, of Neuadd-Fawr, Llandovery, Carmarthenshire, and Askomel, Argyllshire.

MR. C. BOSANQUET AND MISS N. DUNN

The marriage arranged between Mr. Claude Bosanquet and Miss Nora Dunn will take place at 2 o'clock on Thursday, April 24, at the Parish Church, Uppingham.

MR. W. H. MILROY AND MISS A. A. BURNS

The marriage arranged between Mr. W. H. Milroy, of Letham, Scotland, and Miss Alice Burns, daughter of Mr. and Mrs. David Burns, of 13, Darlaston-road, Wimbledon, will take place quietly at the Church of the Sacred Heart, Wimbledon, on Saturday, May 10, at noon.

MR. A. W. L. FRANKLIN AND MISS WHITE

The engagement is announced between Adrian William Leonard Franklin, only son of Mr. and Mrs. Leonard B. Franklin, of 32, Hyde Park-gardens, and of The Grange, Goudhurst, Kent, and Marjorie Louise, only daughter of Dr. and Mrs. Christopher T. Redwood White, of 17, Holland Park-avenue, and of Belle Vue, Jamaica, B.W.I.

MR. F. M. B. LUTYENS AND MISS M. I. CRAWFORD

The engagement is announced between Francis, eldest son of the late Mr. Arthur Lutyens and Mrs. Lutyens, of Elm Park-gardens, London, and Mollie, younger daughter of Colonel and Mrs. J. M. Crawford, The Manor House, Martinstown, Dorset.

MR. H. A. SMITH AND MISS M. B. NORTHCOTE

The engagement is announced between Herbert Arnold, eldest son of Mr. and Mrs. Herbert Smith, Gamston House, Gamston, Retford, and Mollie Baskcomb, only daughter of Mr. and Mrs. Stafford Northcote, Scarthoe, Grimsby.

MR. W. A. T. MARCHANT AND MISS CORKERY

The engagement is announced between William Arthur Trevor, elder son of the late Mr. William S. Marchant and Mrs. Marchant, of 138, Abbey-road, N.W.6, and Evelyn Norah, only daughter of the late Dr. Timothy Corkery and Mrs. Corkery, of 21, Lexham-gardens, W.8.

GOLDEN WEDDING

THE MACKINTOSH AND MRS. MACKINTOSH OF MACKINTOSH

On celebrating their golden wedding yesterday The Mackintosh and Mrs. Mackintosh of Mackintosh received many congratulations from their extensive estates in Inverness, Badenoch, and Lochaber. Congratulations were also telegraphed from Lord Lovat and the county clerk on behalf of the county council and the people of Inverness-shire, and Provost McEwen sent congratulations from fellow-burgesses of Inverness.

DINNERS

MR. S. SAMUEL

Mr. Samuel Samuel, M.P., gave his Budget dinner to the Chancellor of the Exchequer, members of Parliament, and bankers and merchants, at the House of Commons last night. Among those present were:—

Mr. Montagu C. Norman, Mr. Stanley Baldwin, Mr. Beaumont Pease, the Marquess of Londonderry, Mr. Robert Holland Martin, Mr. Winston Churchill, Mr. Frank Tiarks, Sir Arthur Philip Cunliffe-Lister, Sir Robert Kindersley, Mr. William Graham, Sir Thomas Royden, Viscount Bearsted, Sir Robert Horne, Lord Forres, Sir Montagu Turner, Commander Sir Bolton Eyres-Monsell, Mr. Lewis Huth-Walters, Sir Kingsley Wood, Sir Herbert A. Walker, Major Sir Archibald Boyd-Carpenter, Sir Charles Addis, Lord Swaythling, Mr. F. W. Pethick-Lawrence, Sir John Ferguson, Sir Robert Waley Cohen, Mr. F. A. Szarvasy, Mr. F. B. Grosvenor, Major Isidore Salmon, Mr. John Rae, Mr. F. C. Goodenough, the Earl of Inchcape, Mr. Arthur Henderson, Mr. Robert Hugh Tennant, Mr. J. H. Thomas, Mr. E. R. Peacock, Mr. Neville Chamberlain, Mr. Olaf Hambro, Sir Laming Worthington-Evans, Major E. Gore-Browne, Mr. J. C. C. Davidson, Mr. L. S. Amery, Earl Winterton, Sir Harry Goschen, Sir Arthur Steel-Maitland, Mr. E. Grenfell, Mr. V. Hartshorn, Sir Felix Schuster, Lord Queenborough, Lord Ebbisham, Baron Emile d'Erlanger, Sir Frederick Lewis, Mr. E. B. McInernary, Sir John Barran, Mr. Henry Bell, Mr. W. Smithers, Sir Newton Stabb, Sir Fortescue Flannery.

Major-General Sir Robert Hutchison, Mr. John Churchill, Colonel John Gretton, Major the Hon. E. Cadogan, Mr. Ernest Franklin, Colonel C. Sofer-Whitburn, Sir Arthur Shirley Benn, Mr. Charles S. Cambie, Mr. James de Rothschild, Mr. Archibald Campbell, Mr. F. A. Johnston, Sir T. Vansittart Bowater, Mr. Rennie Smith, Mr. J. C. Caulcutt, Mr. Alfred R. Wagg, Mr. J. A. Drexel, Sir Alfred Lewis, Mr. H. A. Andrese, Mr. S. Japhet, Sir Henry Buckingham, Major Graham Pole, Mr. S. S. Hammersley, Colonel Frederick D. Samuel, Mr. Marcus R. A. Samuel, Mr. Otto Schiff, Mr. F. W. Stephens, Sir George Penny, Major Sir George Hennessy, Mr. Andrew Agnew, Mr. Sidney Russell Cooke, Mr. William Whyte, Mr. W. Ross Munro, Mr. Aubrey Lloyd, Mr. I. Imsi, Mr. W. E. Preston, Mr. Robert C. Wyse, Mr. A. W. Mathias, Major G. M. Kindersley, Sir Robert Burton Chadwick, Lieutenant-Colonel Sir James Leigh-Wood, Colonel Bertram Abel Smith, Mr. Eustace Abel Smith, Sir Harold Snagge, Mr. Arthur E. Guinness, Mr. Charles Seligman, Mr. Frederick Godber, Colonel Sir K. Vaughan-Morgan, Lieutenant-Colonel Sir Godfrey Dalrymple-White, Mr. Gustave Tuck, Mr. J. H. Buchanan, Mr. A. M. Samuel, Sir John Latta, Mr. Ewen A. Cameron, Mr. P. J. H. Hannon, Mr. J. Compton, Mr. Charles B. Leatham, Mr. A. S. Debenham, Mr. Y. Kono, Mr. Y. Matsui, Mr. P. J. Pybus, Mr. A. Lyel, Lieutenant-Colonel Sir Frederick Hall, Mr. A. MacLaren, Major P. C. Anderson, Mr. Vernon Malcolmson, Mr. Stephen C. P. Cooper, Mr. Daniel B. Grant, and Sir W. Foot Mitchell.

THE PEGASUS CLUB

The Pegasus Club dinner was held at the Trocadero Restaurant on Saturday evening. Mr. Justice Rowlatt, the president, was in the chair. The guests of the evening were:—

The Lord Mayor of London, Sir Richard Cruise, Mr. Nizel Campbell, the Earl of Fingall, Mr. G. R. C. Foster, Captain F. Spooner, Major H. F. Beauchamp, Mr. M. D. Erskine, and Mr. A. W. Perkin.

Many members, most of whom brought parties, were present, and among them were:—

Lord Hewart, Lord Danesfort, Lord Darling, Sir Eldon Bankes, Mr. Justice Avory, Mr. Justice Bateson, Sir Patrick Hastings, Sir John Mitchell, Mr. Justice Wright, the City Remembrancer (Mr. J. B. Aspinall), Judge Farrant, Mr. C. B. Marriott, Lieutenant-Colonel Hawker, Mr. Justice Hulse, Mr. W. W. Grantham, the Hon. Geoffrey Lawrence, Mr. G. St. C. Pilcher, and Mr. R. E. Manningham-Buller.

CHRISTENINGS

The christening of the infant daughter of Mr. and Mrs. Newton William-Powlett took place at St. Nicholas's Church, Godstone, on Saturday. The Rev. Kenneth Hoare officiated, and the child received the names of Ann Patience Wallop. The godparents were Mr. Peter William-Powlett, Lieutenant J. J. Casement, R.N., Mrs. G. M. Morrell, and Miss Elisabeth Greenwell.

The christening of the infant daughter of Mr. and Mrs. James Hennessy took place at Brompton Oratory yesterday. Father Woodruff officiated, and the child was named Marie Louise. The godparents were Mr. Frederick Hennessy and Miss Consuelo Duggan.

THE COMING COURTS

As space for descriptions of dresses to be worn at their Majesties' Courts on May 14, 15, 27, and 28 will be strictly limited, inquiries should be addressed, in writing, to the Social Editor, *The Times*, Printing House-square, E.C.4, at the earliest possible moment.

WILLS AND BEQUESTS

LORD COVENTRY'S ESTATE

The RIGHT HON. GEORGE WILLIAM, ninth EARL of COVENTRY, P.C., of Croome Court, Severnstoke, near Worcester, and of Balfour-place, W., High Steward of Tewkesbury, for many years Lord Lieutenant of Worcestershire, who died on March 13, aged 91, grandson of the eighth Earl, left unsettled property in his own disposition of the gross value of £228,338, with net personalty £175,308. He left:—

£100 each to his valet, Sidney Chatterley, and his housekeeper, Dinah Gough, if respectively still in his service and not under notice, either given or received; £50 each similarly to his gamekeeper, — Desley, his woodman, — Gallie, his house steward, — Silversides, and his housekeeper, Louisa Locke; £25 similarly to his cook, Elizabeth Golding; £250 to the executors for distribution in their discretion among employees, ex-employees, or their widows, stating that those legacies to servants "are given by me as a small mark of my great appreciation for the loyalty and good service on their part to me and my family."

His thoroughbred filly Verdict and £50 to his daughter, Lady Barbara Smith.

COLONEL the RIGHT HON. SIR REGINALD BALIOL, second VISCOUNT ESHER, G.C.B., G.C.V.O., of The Roman Camp, Callander, Perth, and of Tilney-street, W., who died on January 22, aged 77, left unsettled property in his own disposition of the gross value of £40,686, with net personalty £36,319.

The REV. the HON. EDWARD VICTOR ROBERT POWYS, of Rutland-court, S.W., who died on February 16, aged 91, third son of the third Lord Lilford, left estate of the gross value of £32,627, with net personalty £28,041. He left:—

The following legacies to servants of the Oriental Club, Hanover-square, London, if in the service of the club at his death: £25 to Arthur White, £20 to William Samuel Davis, £20 to Herbert James Childs, £25 to Frederic Stanley, and £15 to Cecil Charles Henberg.

To each of his sons, Mervyn Owen Wayne Powys and Edward William Wayne Powys, such of his theological and historical books as they may choose, and the remainder of such books to the rector and churchwardens of Thorpe Achurch, Northampton, for use of successive rectors, and he left £50 to cover the cost of removal of such books and the purchase of a bookcase for the same.

He directed that if at the time of his death or afterwards his son Mervyn or any other residuary legatee should be in communion with, or be or become a professed member of, the Roman Catholic Church, the life interest of such person shall not take effect.

DAME AIMEE GERTRUDE CLAYTON, of Hayley-ford, Marlow, who died on February 3, widow of Sir William Robert Clayton, sixth baronet, and daughter of the late Edward Mackenzie, of Fawley Court, Bucks, and Farr, Inverness-shire, left estate of the gross value of £133,458, with net personalty £77,766.

COLONEL JOHN CHARLES BRAND, D.S.O., M.C., Coldstream Guards, of Little Dene, Beddingham, near Lewes, formerly of St. Mary's Cottage, Waltham St. Lawrence, near Twyford, who died on December 28, while out hunting with the Southdown Foxhounds, aged 44, a grandson of the first Viscount Hampden (formerly Speaker in the House of Commons), left estate of the gross value of £65,021, with net personalty £54,051.

Other latest wills include the following:—

	Gross value
ASHBY, Mr. Morris Charles Hooper (58), of Elmsleigh, Crowborough, chairman of Morris Ashby, Limited, manufacturing chemists, Laurence Pountney-lane, E.C.4, and of Hooger and Ashby, Limited, builders' merchants, London, Southampton, Salisbury, and Winchester (net personalty £32,298)	£106,414
BARNARD, Mr. Charles (90), of Dennington Park-road, West Hampstead, N.W., printer (net personalty £9,750)	10,824
BURROUGHS-FOWLER, Mrs. Eleanor Rose Elizabeth, of The Studios, Sherriff-road, West Hampstead, N.W., wife of Walter John Burroughs-Fowler, artist (net personalty £1,485)	1,536
CHUTE, the Rev. Devereux Wiggett, of Warrior-square-terrace, St. Leonards-on-Sea, and formerly Rector of Sherborne St. John, Hants (net personalty £6,376)	6,486
DAVIDSON, Mr. John Watson Neland, J.P., of West-terrace, Staindrop, Durham, a magistrate for Durham County since 1914, for many years chairman of the Barnard Castle Rural District Council (net personalty £621)	2,516
DONALDSON, Mr. James, of Eastbourne-road, Linthorpe, Middlesbrough, physician and surgeon (net personalty £7,301)	11,163
EMDEN, Mr. Henry (78), of Attcliffe, St. Margaret's-at-Cliffe, Kent, artist, for many years associated with the Drury Lane Theatre productions (net personalty £11,734)	15,300
GIBBS, Mr. Edmund William (58), of Park-hill, Ealing, W., colliery agent (net personalty £10,872)	13,883
GOSLING, Mr. Oliver Clapton (68), of Chesham-road, Brighton (net personalty £31,295)	25,449
HAWKSLEY, Mrs. Maria Groves, of Fellows-road, South Hampstead, N.W., widow of T. P. Hawksley (net personalty £5,558)	5,698
HILL, Miss Marion Elizabeth, of the Grosvenor Hotel, Buckingham Palace-road, S.W.1, daughter of the late T. G. Hill, formerly of Manchester and London, so far as can at present be ascertained (net personalty £10,451)	11,182
HODGSON, Mr. William Frederick Sanford, of Little Timewell, Morebath, Devon, formerly of Timewell House, Morebath (net personalty £13,862)	17,983
JACKSON, Mr. Benjamin Acton, W., chartered accountant, late of Lime-street, E.C. (net personalty £1,198)	1,250
JUNGBLUT, Mr. Carl (81), of Petherton-road, Highbury New Park, N. (net personalty £24,891)	24,959
KENNEDY, Miss Janet Crauford, of Eglinton-hill, Flumstead, S.E., daughter of the late Colonel Crauford Kennedy, 5th Fusiliers (net personalty £5,787)	5,817
LOWDEN, Mr. William (77), of Connaught-street, Paddington, W. (net personalty £21,074)	21,929
MCCALLUM, Mr. John, of Polwarth-terrace, Edinburgh, interested in a licensed business in Thistle-street, Edinburgh (personal estate)	13,116
PEIRSON, Mr. John Leadley, of Acomb House, Old Walton, Malton, Yorks, farmer (net personalty £8,291)	7,752
RODIER, Mr. James Paillet, of Isca, North-road, Hale, Cheshire, a partner in George Robinson and Co., Manchester (net personalty £37,545)	43,050
SPOONER, Mr. James Arthur (53), of the Ship Hotel, Bawtry, Yorks, formerly of Whitham-road, Sheffield, and Alberta, Canada (net personalty £5,050)	5,298
STRONG, Mr. Albert Ambrose, LL.B., of Hilbre, Southwood Lawn-road, Highgate, N., and of Gracechurch-street, E.C., solicitor, senior partner in Messrs. Strong and Co. (net personalty £16,826)	17,454
SUTCLIFFE, Mrs. Edith Marion, of St. Martins, Great Malvern, Worcs, widow (net personalty £14,997)	15,195
TODD, Miss Eleanor Elim (67), of Solna, Croxteth-drive, Liverpool, daughter of the late Hadden W. Todd (net personalty £10,636)	10,879

ECCLESIASTICAL NEWS

THE BISHOP OF BIRMINGHAM AND ST. AIDAN'S

Mr. John Notley, of Small Heath, Birmingham, one of the five trustees of the benefice of St. Aidan's, Small Heath, at whose instance Mr. Justice Bennett recently made an order that the Bishop of Birmingham should admit the Rev. G. D. Simmonds to the benefice, stated yesterday that the trustees would consider the Bishop's statement, published yesterday, and would issue a reply, probably after Easter. In his statement the Bishop said:—"If the patronage trustees or their presentee are willing to assure me that reservation shall cease, I will proceed to institute at once. Failing such an understanding, whatever the consequences, I must continue to refuse institution."

Canon C. N. Long, another of the trustees, stated yesterday that while the trustees never had, and had not now, any desire or intention to send the Bishop to prison, they, in consultation with their counsel, would take the appropriate steps to secure their rights in the matter. Their nominee had been perfectly willing to take the oath that the law required. The trustees had taken action against the Bishop only because he had insisted upon further requirements for which there was no legal or spiritual precedent. That being the case, they had the fullest determination to secure the licensing of their nominee, since he was a suitable person who had always been willing to make the statutory declaration.

APPOINTMENTS

The REV. KEITH F. JONES, Vice-Principal of St. Aidan's College, Birkenhead, has been instituted by the Bishop of Lichfield to the benefices of Oakamoor (patron, the rector of Cheadle) and Cotton (patron, the vicar of Alton).

The REV. W. P. LOW, rector of Bentham, and formerly Archdeacon of Nairobi, has been appointed by the Bishop of Mombasa to the chaplaincy of Kisumu and District, Kenya.

In the Palace Chapel on Saturday the Bishop of Llandaff instituted the REV. JOHN DAVID MORGAN to the vicarage of Llandyfodwg, and the REV. W. S. PONTIN to the vicarage of St. Tyfaelog, Pontlottyn.

The REV. OWEN THOMAS, rector of Cemmaes, Montgomeryshire, has been appointed by the Bishop of Bangor to be rural dean of Cyfeiliog and Mawddwy, in succession to Chancellor C. P. Price, who has left the deanery on his appointment to Penstrowed.

The REV. J. S. G. LLEWELYN has been appointed to the vicarage of Castle Donington, Leicestershire.

The REV. H. T. BOULTBEE, vicar of Ombersley, Droitwich, has been appointed to the rectory of Harvington, Evesham, by the Dean and Chapter of Worcester.

THE SALE ROOM

CARRINGTON HEIRLOOMS

The Carrington heirloom pictures from 76, Eaton-place, the Judge's Lodgings, Aylesbury, and Millaton, Bridestowe, Devon, will be sold at Christie's on May 9, by direction of Lord Carrington. There are 81 lots, mostly old pictures, of varying degrees of importance.

The Claude Lorrain Jupiter and Europa, engraved by Vivares in 1771, was at one time in the collection of Sir Joshua Reynolds, and is duly recorded in Smith's "Catalogue Raisonné," as are also some of the other Dutch pictures here; for example, the signed and dated Isaac van Ostade winter scene, a large picture, 42in. by 64in., and the Jacob van Ruisdael wooded landscape with cattle and figures painted by A. van de Velde. There are some interesting portraits, a signed and dated Allan Ramsay portrait of Peg Woffington, 1750, one of Mrs. Garrick by Catherine Read, and a portrait of William Wilberforce, M.P., by George Richmond. On the same day a few Dutch and other pictures, the property of Lord Waterton, will also be sold.

A "CECILIA" ADVERTISEMENT

Sotheby's sale on May 5 and two following days will include a number of choice books and manuscripts from various sources. Perhaps the most interesting single property of all is the series of Burney letters and manuscripts, the property of Lieutenant-Colonel A. E. C. Burney, and among these are two lots of exceptional importance. One is a very fine autograph draft for an advertisement of "Cecilia," which runs:—

The indulgence shewn by the Public to EVELINA, which, unpatronised, unaided, and unowned, part through Four Editions in one year, has encouraged its Author to risk this SECOND attempt. The animation to success is too universally acknowledged, to make the Writer of the following sheets read much censure of temerity, though the precariousness of any power to give pleasure suppresses all vanity of confidence, and sends CECILIA into the World with scarce more hope, though far more encouragement, than accompanied her highly-honoured predecessor, EVELINA.

This extremely interesting draft is dated July, 1782. The other important lot consists of a portion of Fanny Burney's "Diary," 53 pages quarto, and deals with her duties as second Keeper of the Queen's Robes, with 11½ pages lightly crossed through and therefore unpublished. Other features of the sale include a small collection of Johnsoniana, the autograph drafts of a poem by Allan Ramsay, a series of letters from Thomas Hardy to Dr. Donaldson, and an official transcript of the Thirteenth (Anti-Slavery) Amendment to the U.S. Constitution, signed by Abraham Lincoln.

BOOKS AND MANUSCRIPTS

Books and manuscripts were being sold both at Sotheby's and Christie's yesterday. At Sotheby's it was the first of a four days' dispersal, and the total of £4,653 was partly due to the competition put up for certain items by Mr. Brenon, a private buyer from California. Two other Americans, Dr. Rosenbach and Mr. Gabriel Wells, were among the purchasers. Among the illuminated manuscripts were a finely executed Flemish Book of Hours, on 150 leaves, *circa* 1490-1500, with 15 full-page miniatures and a number of historiated initials, which fetched £380; another, French sixteenth century, on 119 leaves, with 26 large miniatures in gold and colour—£110 (both bought by Mr. G. Wells); and another, Flemish, *circa* 1510-15, on 154 leaves, with 24 finely executed borders and seven full-page miniatures—£520 (Miller).

Among the autograph letters, the property of Lieutenant-Colonel P. de Fonblanque, were the following:—A very fine letter of five pages from Charles Dickens to Albany Fonblanque, March 12, 1842, describing a visit to President John Tyler, the House of Representatives and the Senate at Washington, &c., which realized £480 (Rosenbach Co.); another letter from the same to the same, March 13, 1843, mentioning "a mote in Pecksniff's eye"—£38 (Drake); and an autograph letter from Queen Elizabeth to the Earl of Leicester, 1567, two pages folio, signed "Your loving maistres, Elizabeth R."—£580 (Brenon). Mr. Brenon also paid £84 for two pieces of autograph poetry by Goethe, each signed by him, as well as £60 for an autograph letter from E. Burke to "My dear John," November, 1777, referring to "this very rage for equality which has blown up the flames of this cursed war in America"; and £38 for a letter from Dr. Johnson to the Rev. Dr. Taylor, referring to a visit to Brighton. An important collection of 18 warrants committing prisoners to the Tower of London, 1676-77, each warrant bearing the sign manual of Charles II., fell at £480 to Mr. Permain, with Mr. Brenon as underbidder.

The printed books included J. P. de Theramo, "Belial," Augsburg, 1487, 82 leaves—£82; and St. Jerome, "Epistolæ," Rome, 1468—£145 (both bought by the Rosenbach Company).

At Christie's the first day's sale of the extensive library of rare botanical works and books of travel formed by Samuel Rudge and his nephew Edward Rudge (1763-1846), author of "Plantarum Guianæ Rariorum," 1805-7, totalled £1,717. The fine series of folios of N. J. Jacquin included the "Selectarum Stirpium Americanum," Vienna, *circa* 1780, with 264 water colour drawings, brought £290 (Quaritch); "Jeones Plantarum Rariorum," 1781-93—£105 (Radcliffe); "Flora Austriacæ," 1773-8, with 500 coloured plates—£78 (Quaritch); and "Hortus Botanicus Vindobonensis," 1770-6, with 300 coloured plates—£68 (Radcliffe).

PANELLING AND WALLPAPER

Oak panelling of the sixteenth century and old Chinese wallpaper at The Holywells, the home of the late Mr. John D. Cobbold, of Ipswich, were sold on Wednesday by Messrs. Knight, Frank and Rutley. The dining-room oak panelling, which includes the beautiful Eldred mantelpiece, was sold at 700 guineas, and it is understood that the mantelpiece is to pass into the hands of the town of Ipswich authorities for Christchurch Mansion Museum. It has three painted panels recording the voyage of Eldred round the world. The panels depict a ship in full sail, an astronomer, and a globe.

Mr. Cobbold bequeathed to the town the magnificent panelling in the study, which came from the old Tankard Inn, originally the residence of Sir Anthony Wingfield. The old Chinese wallpaper in the library sold for 215 guineas. It is designed in flowers and foliage in chintz colours on a green ground. The Tudor room oak panelling sold for 350 guineas. A Sheraton knee-hole writing table brought 130 guineas; and a set of four Heppelwhite elbow-chairs 90 guineas.

SIR GERALD BOYD

FUNERAL SERVICE ARRANGEMENTS

The military funeral service for Major-General Sir Gerald Boyd, K.C.B., C.M.G., D.S.O., D.C.M., Colonel, The East Yorkshire Regiment, and Military Secretary to the Secretary of State for War, will be held in the Chapel of the Royal Hospital, Chelsea, at 10.30 a.m. to-morrow.

At the conclusion of the service the coffin, escorted by troops as laid down for an officer of his rank, will be taken to Hyde Park Barracks, where it will be transferred to a hearse. The interment will take place at Putney Vale Cemetery at 12.30 p.m.

The pall-bearers will be found from among officers serving as directors in the War Office.

The 2nd Battalion, The East Yorkshire Regiment, from Aldershot will be included in the escort, and will also furnish the bearer party and buglers.

A salute of 13 guns will be fired from the grounds of Chelsea Hospital.

Officers wishing to attend the military funeral service will wear service dress with medals. The wearing of great coats will depend on the weather.

Wreaths should be sent to the chapel of the Royal Hospital to arrive not later than 9.15 a.m. on Wednesday.

No tickets will be issued, but friends are invited to notify their intention of being present, by letter addressed to Room 123, the War Office, Whitehall, S.W.1.

FOREIGN DECORATIONS

The King has given authority to the following gentlemen to wear the decorations conferred upon them by the King of Denmark, in recognition of valuable services:—

ORDER OF THE DANNEBROG

ECONOMIA OF CHEVALIER.—Mr. Boswell Laird Nairn, Vice-Consul of Denmark at Dundee; Mr. Alfred Henry Read, Vice-Consul of Denmark at Boston, Lincs; Mr. Duncan John Robertson, O.B.E., Vice-Consul of Denmark at Kirkwall.

His Majesty has also given authority for the wearing of the following decorations:—

Mr. John Edward Montague, Insignia of the Fourth Class of the Order of the Nile, conferred upon him by the King of Egypt, in recognition of valuable services.

Mr. Erskine Gill, Insignia of Chevalier of the Order of the Crown of Italy, conferred upon him by the King of Italy in recognition of valuable services rendered as honorary Vice-Consul of Italy at Salisbury, Southern Rhodesia.

FISH FOR THE FASTS

SUPPLIES FROM WESTERN SEAS

(FROM A CORRESPONDENT)

Since the Middle Ages, fish for the fasts of the poor in Europe has come dried and salted from Newfoundland waters, and in recent years the rocky island has gathered to itself most of the fish-curing. Europe still looks westwards for its salt cod, but it is no longer content to leave the curing to foreigners. It is beginning to make plans for salting its own fish afloat and for bringing home great cargoes straight from the fishing grounds in vessels nearer the size of tramps than of trawlers.

Even before kings looked westwards to new lands for territory and treasure, Catholic Europe was sending its little fishing boats across the great seas, that the devout might keep their fasts on a traditional diet. The "great multitude of fish" which Cabot reported was a greater lure than the island which he had found by accident. Dried and salted cod came back for the relief of fasts for more than 100 years before the first futile attempts at colonization were made on that rocky land.

Catholic Europe has been eating dried fish from those fertile waters ever since. It has acquired on the whole no such taste for fish as England and the northern lands. Salt fish has naturally been less a delicacy than a necessity, and only now, when fish, after freezing in brine, is brought across thousands of miles fresh into the market, can such a taste hope to make way. For the mass of the people fish is only for fast days, and salt at that. The customs of centuries have not given way to the inventions of to-day. It may better be said that the inventions are being made to serve more fully the habits founded on centuries of religious practice.

Almost from the first, Great Britain has sold to Europe the food for its fasts. The seafaring enterprise of Devon took the earliest advantage of Cabot's find, and though Hakluyt reported a cosmopolitan crowd of 400 vessels on the Newfoundland grounds in 1578, they were merely the imitators of the Devon men whose draughts 50 years before had been so great that sack ships or merchant vessels carried the fish they caught from Newfoundland to Spain and Portugal.

The fishing vessels of all Europe might ply their trade then, for none should dispute their right to take fish in all and any waters, none deny them a landing to dry and salt their catches. So Europe took its own salt fish home until colonization led to restriction, and after many years the island of Newfoundland took back into British hands the business which Englishmen had started.

Now the wheel of fortune is turning again. France and Spain no longer need a footing on the land to prepare the fish for transport. Cheap fish for the fasts is still comparatively scarce. And the day has come when this wealth of the seas need not be transmitted through St. John's. For this is the day of the big ship. The tiny trawlers of the Devon men have grown into great vessels that may burn oil fuel and generate their own electricity. For England, choice fish like salmon and halibut is already coming fresh from the western seas. But this refinement is above the need of the devout.

Salt cod may still suffice them for the fast, and what they demand, their own ships are setting out now to get. Six big trawlers of

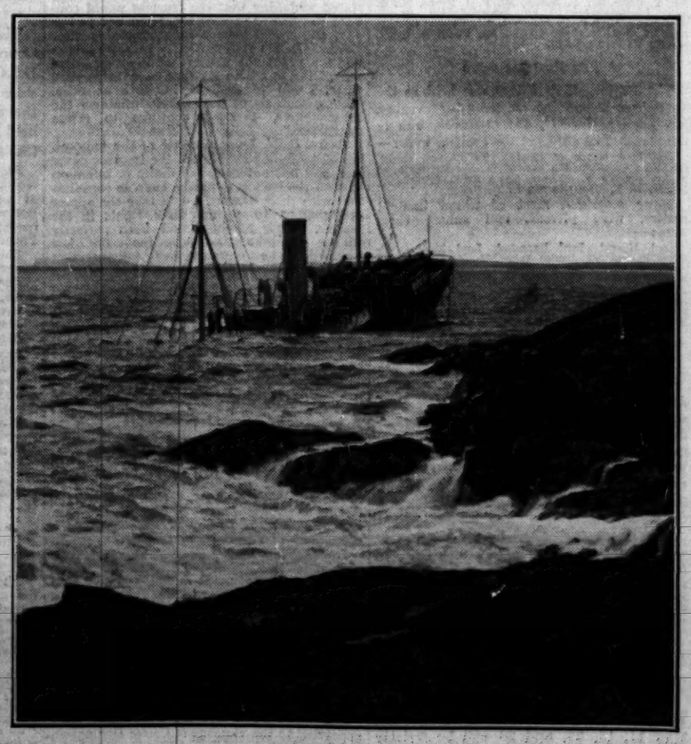
DAFFODILS IN ASHDOWN FOREST

THE AMERICA'S CUP CHALLENGER

A FIELD OF DAFFODILS.—The daffodil is now to be seen at its best both in the woodlands and in its cultivated state. Above is a view of a host of these beautiful spring flowers, "fluttering and dancing in the breeze," in a field on the southern slopes of Ashdown Forest, Sussex, between Chelwoodgate and Danehill.

LAUNCH OF SHAMROCK V.—Sir Thomas Lipton's Shamrock V., the Bermuda-rigged cutter with which he will attempt to win the America's Cup in September, was launched yesterday by the Countess of Shaftesbury from the Gosport yard of Messrs. Camper and Nicholsons, Ltd. In the background are H.M.S. Nelson and Furious.

PUNDIT JAWAHARLAL NEHRU, the President of the Indian National Congress, who was arrested at Cheoki, near Allahabad, yesterday, on a charge of contravening the salt laws.



WRECKED ON THE SHETLANDS.—The mail steamer St. Sunniva breaking up on the rocks of the uninhabited island of Mousa, about 11 miles south of Lerwick. Sumburgh Head is seen in the distance. The crew and 30 passengers of the St. Sunniva were landed in the ship's boats.

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Books of the Day

A HUNDRED YEARS HENCE

LORD BIRKENHEAD'S VISION

THE WORLD IN 2030 A.D. By THE EARL OF BIRKENHEAD. With illustrations by E. MCKNIGHT KAUFFER. (Hodder and Stoughton. 12s. 6d. net.)

The sheaf of essays in which Lord Birkenhead discusses the characteristics of the world of a century to come depends on two necessary assumptions—first, that no absolutely new idea will arise to divert the current of human thought, and, secondly, that our present ideas will work themselves out to their logical conclusion. Lord Birkenhead notes that both assumptions may be questioned. Our present environment is largely a matter of applied physics, and as physical theory is now in the melting-pot it is impossible to say what applications will be inspired by its eventual restatement. Moreover, a destructive war may bring disaster on our civilization. But if we continue along our present path we shall reach a state of life dominated by science as completely as the medieval world was dominated by theology. The ultimate goals of modern science are a truly scientific psychology, which will render meaningless all the devices of advertisement and rhetoric, and the perfection of the method of developing fertilized cells outside the body of the parent, which will destroy family life as mankind knows it now. In order to bring his speculations within imaginable limits Lord Birkenhead postpones these developments till near the end of his period, and in his final essay—a happy effort full of the author's characteristic irony—allows their future to be forecast by an undergraduate of 2030, who is, of course, equipped with a more scientific apparatus of prevision than is now available.

A century hence the world will certainly be provided with an inexhaustible supply of cheap power, derived from the winds, the tides, or the atom. If atomic energy is liberated, the world will really enter upon an air-age in which planes flying at 50,000ft. will move at 600 miles an hour through the rarified atmosphere. An expedition to Mars will then be possible, and Lord Birkenhead enjoys the adventure of preparing it. Failing atomic energy, he doubts whether the internal combustion engine is capable of much further development. Parallel with the provision of power, among whose consequences will be a sixteen-hour week and a system of education which will teach people how to use their abundant leisure, chemistry will have accomplished the production of synthetic food. Agriculture as we understand it will die, but food factories will make Britain self-supporting.

Lord Birkenhead thinks it improbable that a world freed from dirt, noise, slums, and overwork will have much to fear from the horrors of war. Its units will be too dependent on one another to dare risk mutual destruction. The occupation of a great region by troops conveyed in tanks, while its defenders have been put out of action by anaesthetizing gases, will be the kind of victory desired. But it is doubtful whether national States as we know them now will continue to exist. Nationality has done its work and is now productive only of wasteful rivalries. In such a world, the British Empire, which already transcends nationality, will certainly flourish, and Lord Birkenhead even contemplates the reunion of the English-speaking peoples. On the other hand he is prepared to allow for the emergence of an intolerant negro republic in Africa. On the whole, however, the world of 2030 will be a very comfortable place with everybody in enjoyment of amenities now confined to the wealthy few. But it will be rather too well organized for adventurous spirits, and Lord Birkenhead ends his book with a sigh of relief that he was himself born in the nineteenth century.

BRITAIN AND THE WAR DEBTS

THE DUPE AS HERO. By "LOGISTES." (Cape. 6s. net.)

Just a year after Mr. Snowden's declaration to the House of Commons comes a new attack on the War debts settlements from a pungent, terse, perhaps wilfully provocative pen. "Logistes" sets out to show that Great Britain, being after the War both a creditor and a debtor, has the worst of both worlds, for what she owed she undertook to discharge in full and most of what she was owed she remitted. He fully acknowledges that British motives were good; he is only cynical about the use of good motives. "Great Britain did the conventionally honest thing and was made a universal victim. . . . She has paid, and still pays, the worldly penalty for her sentimental and simple probity." "Logistes" concerns himself with figures which, he says, are known to all: "simple arithmetic" shows that through the application of the Balfour principle the British taxpayer is saddled not only with the interest on the internal War debt of Great Britain itself, but virtually with that on the whole of the direct loans made to the Allied countries before 1917.

Analysis of the debt agreements with the United States, France, and Italy, and, especially, of the negotiations leading up to them, brings "Logistes" to the conclusion, which he does not hesitate to state bluntly, that while the United States was careful to drive a good business bargain with this country, France and Italy at no time had the intention of meeting their obligations in full. Neither during the War nor after, when after some vacillation the United States began to take a cautious part in European reconstruction, was American policy dictated by any but realist motives. According to that policy, no connexion was recognized between reparations and debt repayment, nor any distinction made between money lent directly to Great Britain and money lent, in effect, to the Allies through Great Britain. On the other hand, France and Italy steadily refused to pay their debts to Great Britain until Germany had paid her "debt" to the Allies, and even then never contemplated the funding of any but a small part of those debts. Great Britain was clearly between an upper and nether millstone.

This, of course, is all familiar ground. "Logistes" has given an uncommonly lucid and concise account of the Allied financial negotiations of the last 10 years: he does not really do more than give emphasis to one view that may be taken of those negotiations. Not that it is wholly a recriminatory view. He thinks that the British negotiators might have done a little better; he does not suggest how they could have done much better. All he asks is that the facts be looked in the face; that one reason, at any rate, why America, France, and Italy have a competitive advantage in trade over Great Britain be admitted; and that a state of injustice be not taken too much for granted merely because it happens to have been stabilized. With a characteristic turn, he finds some comfort in the end in the reflection that, at all events, while Great Britain is paying tribute to America, there will probably be no more war in Europe, for "no other nation in Europe is likely to go to war if Great Britain cannot be depended on to pay the expenses of both sides, during and after the war."

THE DISCOVERY OF AUSTRALIA

TORRES'S VOYAGE

NEW LIGHT ON THE DISCOVERY OF AUSTRALIA, as Revealed by the Journal of Captain Don Diego de Prado y Tovar. Edited by HENRY N. STEVENS. (Henry Stevens, Son, and Stiles. 18s. net.)

Some years ago there came to light among the Spanish manuscripts formerly owned by Sir Thomas Phillipps a journal purporting to be that of Diego de Prado, master of the *capitana* (the principal ship) in the expeditionary squadron commanded by Fernandez de Quiros in 1605. The proceedings of this expedition have always been in dispute and its results have been repeatedly misstated; the legend that Quiros discovered the eastern coast of Australia—fostered for pious purposes by Cardinal Moran of Sydney, but promptly and irrefutably disproved—is still current among the vaguer gossip-writers of historical journalism. Still, the doings of the squadron as long as Quiros had charge of it have been ascertained and authenticated in detail; but of its sequel, the voyage of Luis de Torres along New Guinea and through the straits that bear his name, the record until now has been extremely scanty. Torres himself left merely a rather confused summary of his discoveries in a letter of 1607 to King Philip III., which remained unknown to historians for nearly 200 years afterwards; Diego de Prado in 1613 contributed four maps of harbours visited, and two letters covering the maps but otherwise taken up with abuse of Quiros; Dr. Juan Luis Arias in a memorial of 1615 or thereabouts mentioned that Torres had sailed along the south coast of New Guinea, and this came 150 years later to the knowledge of Alexander Dalrymple. No other record was until now known to exist.

The journal, therefore, of a man who shared with Torres the adventures and discoveries of this famous voyage must be a treasure for historians, and its first editor may be forgiven for calling it "the most important find of virgin historical material made in modern times," although the claim is hardly maintainable in cold blood. In its editor's eyes it settles once and for all two questions; it proves that Diego de Prado, not Torres, commanded the expedition after Quiros had disappeared, and it awards him "the honour of the first definite discovery of Australia." The gilt is unfortunately removed from this slice of the gingerbread by Mr. Stevens's admission on a later page that the Dutch have "the honour of the first discovery of any part of Australia"—as they certainly have, for the Duyfken was in the Gulf of Carpentaria in March, 1606, and Torres did not near his straits till September. Moreover, since we know several of the actual places where the Dutch landed, and do not know of any spot on the Australian coast which Torres could even have sighted, the word "definite" seems to be applied to the wrong "discovery."

Apart from priority, there remains the question whether either Torres or Prado ever saw Australia at all. By the simple process of accepting the Prado journal as indisputable evidence Mr. Stevens is able to ignore the many difficulties which make us hesitate to believe unreservedly that Prado superseded Torres in the command. That matters little, however, unless Australia was discovered by one of them. And the intriguing feature of the case is that nothing in the Prado journal gives the slightest aid to that hypothesis. Belief that Torres sighted the mainland rests still, as it did before, on a vague phrase used by Torres himself, which has long ago been discounted. Every other scrap of evidence, whether gathered from Torres or from Prado or from the facts of geography and meteorology, confutes such a belief.

One cannot but regret that Mr. Stevens has laid such stress on this particular aspect of his discovery. Trying to prove too much, he risks the undervaluation of his really valuable work. The zeal and assiduity which have enabled him to collect a mass of usually relevant facts deserve praise which need not be withheld because other people will draw different conclusions from them. Nor must we forget the work of Mr. G. F. Barwick, whose translation of the journal and re-translation of the Torres letter are as enlightening as one would expect from him, and none the less praiseworthy because expected. On the discovery of Australia this book throws practically no light at all; but the methods of Spanish exploration, and the attitude of Philip III.'s Government towards it, as well as the characters of Prado himself and Torres and their co-workers, it illuminates often vividly and sometimes garishly.

NEW NOVEL

Mr. William T. Tilden, who needs no introduction as an authority on lawn tennis, begins "GLORY'S NET" (Methuen, 7s. 6d. net) with the winning of the American Lawn Tennis Championship by the poor and unknown provincial, David Cooper. Cooper is hardly out of the dressing room before he is engaged, at a salary of £2,000 a year, to "sell bonds" for Harker, a millionaire, who knows that a champion makes an effective decoy for clients. Harker serves as a medium for exposing anomalies in the interpretation of the rules governing "amateur status"; as a member of the Governing Body of American Lawn Tennis he is shocked at learning that Cooper had intended to advertise himself as "champion" when he went into business in a garage, though he is prepared not only to exploit the victory himself in the way described, but to induce his pretty daughter, Arline, to polish the unsophisticated Cooper and so to make him more attractive social bait. Mr. Tilden rates champions high; and his financier, who could afford to give his daughter a "magnificent yacht" for her birthday, is represented as running round Europe with a lawn tennis player in order to make money out of him! His method allows him to describe the roles at the chief tournaments of the Harkers, Cooper, and Mary—the girl from his small "home town," whom his touting job has enabled Cooper to marry. In his account of Cooper's matches, which are described with zest, Mr. Tilden not only introduces real people, but gives them speaking parts.

SOME NEW BOOKS

THE WORLD IN 2030 A.D. By Lord Birkenhead. (Hodder and Stoughton. 12s. 6d. n.)

THE EXPANSION OF ITALY. By Luigi Villari. (Faber and Faber. 15s. n.)

NEW LIGHT ON THE DISCOVERY OF AUSTRALIA. By Henry N. Stevens. (Henry Stevens, Son, and Stiles. 18s. n.)

THE WESLEYAN MOVEMENT IN THE INDUSTRIAL REVOLUTION. By Wellman J. Warner. (Longmans. 15s. n.)

AIR POWER AND THE CITIES. By J. M. Spaight. (Longmans. 15s. n.)

A STUDY OF REMBRANDT. By A. P. Laurie. (Emery Walker. 63s. n.)

LIFE STORIES OF BIG GAME. By W. S. Chadwick. (Witherby. 10s. 6d. n.)

FICTION

THE PARTY DRESS. By Joseph Hergesheimer. (Knopf. 7s. 6d. n.)

THE GATES OF PARADISE. By Robert Hichens. (Cassell. 7s. 6d. n.)

In addition to the reviews published regularly in *The Times*, full criticisms of new books, together with a comprehensive list of current publications, will be found in *The Times Literary Supplement*, issued every Thursday, price 3d.

Broadcasting

THE PROGRAMMES

MR. SNOWDEN ON HIS BUDGET

To-night, at 7.45, Mr. Philip Snowden will broadcast a talk on the Budget from the National station. The 21st and last B.B.C. Symphony Concert of the season will be conducted by Sir Henry Wood, and relayed from Queen's Hall at 8.15 p.m. The programme will consist of Beethoven's Overture "Leonora" No. 3, and Mahler's eighth symphony. The latter work will be performed by the National Chorus and the orchestra of the B.B.C., with the addition of a choir of boys and eight soloists. Mahler's eighth symphony has not been performed in England before. It consists of two parts, of which the first, a setting of the Latin hymn "Veni Creator Spiritus," corresponds to the first movement of a symphony. Part II. is a setting of the closing scene from Goethe's *Faust*, where Faust and Margaret are received into Redemption. The two parts are thematically united, and the symphony is generally understood to have resolved the religious perplexities of Mahler's vehement life. The soloists taking part in the symphony are Miss Elsie Suddaby, Miss Irene Morden, Miss Clara Serena, Miss May Blyth, Miss Muriel Brunskill, Mr. Walter Widdop, Mr. Harold Williams, and Mr. Robert Easton.

PROGRAMMES

The broadcasting arrangements for today, April 15, are as follows:—

NATIONAL PROGRAMME. — 1,148kc. (261.3m.) (193kc.) (1,554.4m.).

10.15 a.m.:—Service. 10.30:—Time Signal from Greenwich; Weather. 10.45:—The Art of Good Beds, by Mr. Glyn Thomas. 11-11.30 (261.3m. only):—Experimental Television Transmission by the Baird Process (Vision).

12:—Marguerita Carlton (contralto); Edward Slaughter (tenor). 12-30:—Organ Recital. 1-2:—Orchestra, from the Piccadilly Hotel. 2.5-2.30:—Gramophone Records. 4:—Orchestra, from the Brixton Astoria. 4.15:—Gramophone Records. 4.30:—Orchestra.

5.15:—Children: The Third and Last of the Series on The Care of Animals, by Major Fauden-Phillips. The Story of The Witch Doctor, a personal adventure. Selections from Schumann, played by the Olof Sextet. 6:—Readings from The Victorian Poets—A. H. Clough, read by V. C. Clinton Baddeley. 6.15:—Weather; News. 6.40:—Bach's Suites for solo violoncello, played by Maurits Frank. 7-7.20:—Looking Backward, 14—Every Man Remembers, by Mr. Ernest Rhys. 7.25:—A Pianoforte Recital, by Ethel Bauer. 7.45:—The Budget, by Mr. Philip Snowden. 8.10:—Interval. 8.15:—B.B.C. Symphony Concert, No. 21; The B.B.C. Symphony Orchestra (principal violin, Arthur Catterall), conducted by Sir Henry Wood; The National Chorus (chorus master, Stanford Robinson); A Chorus of Boys: choristers from Southwark Cathedral; Holy Trinity, Sloane-square; St. Stephen's, Walbrook, and Alexandra Orphanage; sopranos: Elsie Suddaby, May Blyth and Irene Morden; contraltos: Muriel Brunskill and Clara Serena; Walter Widdop (tenor); Harold Williams (baritone); Robert Easton (bass), relayed from the Queen's Hall. 9:—News. 9.15:—B.B.C. Symphony Concert (continued). 10.15:—London and New York Stock Exchange Reports; Shipping Forecast and Fat Stock Prices (1,554.4m. only). 10.25:—The Progress of Music—Handel, by Dr. George Dyson, from Leeds. 10.45-12:—Dance Music, from the Piccadilly Hotel. 12-12.30:—(261.3m. only)—Experimental Television Transmission by the Baird Process (Vision).

LONDON REGIONAL PROGRAMME.—842kc. (356.3m.).

11-11.30 a.m.:—Experimental Television Transmission by the Baird Process (Sound). 12:—Rosalie Garnett (soprano); Edward Walker (flute); Lily Phillips (violoncello). 1:—Organ Recital. 2-3:—Orchestra, from the Piccadilly Hotel. 5.15:—B.B.C. Dance Orchestra. 6.15:—Weather; News. 6.40:—Cocktails—Hostess, Norah Blaney. The following friends have been invited to turn up:—Mr. Flotsam and Mr. Jetsam, Vera Lennox and Harold French, Billy Mayerl, Irene Russell, and Frederic Wheldon. 7.45:—National programme. 8.15:—See Midland Regional programme. 9.30:—Highbrows and Lowbrows—A Discussion between Mr. Raymond Mortimer and Dr. Francis Birrell. 9:—Regional News. 9.5:—The Wireless Orchestra, conducted by John Anzell; Harry Brindle (baritone). 10.15-10.30:—Weather; News. 12-12.30:—Experimental Television Transmission by the Baird Process (Sound).

MIDLAND REGIONAL PROGRAMME.—626kc. (479.2m.).

12:—See London Regional programme. 1:—See London Regional programme. 2-3:—See London Regional programme. 5.15:—Children—The Ting Tang Bell, a fairy play by Gladys Joiner; James Donovan and his Saxophone; Songs by Harold Casey (baritone). 6:—See London Regional programme. 6.15:—Weather; News. 6.40:—See London Regional programme. 7.45:—National programme. 8.15:—Organ Recital by Gilbert Mills, relayed from the Church of The Messiah, Birmingham. 8.30:—See London Regional programme. 9:—Midland News. 9.5:—Dance Music; Marjorie Edwards (entertainer at the piano). 10.15-10.30:—Weather; News.

ABERDEEN (995kc.) (301.5m.).

10.15-10.30 a.m.:—The Daily Service. 11-12:—Gramophone Records. 3.30:—See Glasgow. 6.15:—National programme. 7:—See Glasgow. 7.25:—National programme. 10.15:—Scottish News Bulletin. 10.25-12:—National programme.

BELFAST (1,238kc.) (242.3m.).

10.15-10.30 a.m.:—The Daily Service. 4:—The Orchestra; William Millar (baritone); Carrodus Taylor (violoncello). 5.15:—Children. 6:—National programme. 10.15:—Regional News. 10.25-12:—National programme.

BOURNEMOUTH (1,040kc.) (288.5m.).

10.15-10.30 a.m.:—The Daily Service. 11-12:—National programme. 4-11:—National programme.

CARDIFF (968kc.) (309.9m.).

10.15-10.30 a.m.:—The Daily Service. 4:—National programme. 5.15:—See Swansea. 5.30:—Children. 6:—Scenic Extracts from a Welsh Schoolboy's Diary—3, Mr. Lyndon Harries: A Visit to England. 6.15:—National programme. 7:—The History of the Welsh Novel, by J. Dyfnallt Owen. 7.25:—National programme. 10.15:—West Regional News. 10.25-12:—National programme.

DUBLIN—Call 2RN (413m.), 1kw.

1.30:—Time Signal; Weather; Stock Report, and Gramophone Concert. 6:—Gramophone Records. 6.15:—Children. 7:—Gramophone Records. 7.20:—News. 7.45:—Talk. 8:—Swedish National Programme. 9:—The Crofton Repertory Company. 9.30:—Programme arranged by the St. Michael and St. John Operatic Society. 10.30:—Time Signal; News, and Weather.

DUNDEE (1,040kc.) (288.5m.).

EDINBURGH (1,040kc.) (288.5m.).

10.15-10.30 a.m.:—The Daily Service. 10.45-12:—See Glasgow. 3.30:—See Glasgow. 6:—National programme. 7:—See Glasgow. 7.25:—National programme. 10.15:—Scottish News Bulletin. 10.25-12:—National programme.

GLASGOW (752kc.) (398.9m.).

10.15-10.30 a.m.:—The Daily Service. 10.45:—Mrs. Stuart Sanderson—Economical Food for the Family. 11-12:—Gramophone Records. 3.30:—Dance Music. 4:—The Octet; Robert Watson (baritone). 5.15:—Children. 5.57:—Weather for Farmers. 6:—Mr. John Clark—The Therapeutic Value of the Duffer. 6.15:—National programme. 7:—Dr. Berthold Wiesner—As Others see Us. 7.25:—National programme. 10.15:—Scottish News Bulletin. 10.25-12:—National programme.

MANCHESTER (797kc.) (376.4m.).

10.15-10.30 a.m.:—The Daily Service. 12:—Gramophone Records. 1.15-2:—The Manchester Tuesday Midday Society's Concert—Mabel Whiteley (contralto); Audrey Ifor-Davies (pianoforte); Constance Ellingford (violin), relayed from the Houldsworth Hall. 4:—The Northern Wireless Orchestra; George Baldwin (entertainer). 5.15:—Children. 6:—With the Monastic Orders in the North—2, The Rev. Charles W. Budden: The Monastic Buildings, from Liverpool. 6.15:—National programme. 7:—Mr. Martin Wilson—A Carpathian Journey; from Leeds. 7.25:—National programme. 10.15:—North Regional News. 10.25:—National programme. 10.45-12:—Dance Music.

PLYMOUTH (1,040kc.) (288.5m.).

10.15-10.30 a.m.:—The Daily Service. 12-1:—National programme. 4:—National programme. 5.15:—Children. 6:—National programme. 7:—Our Very Ancient Borough—Lieut.-Col. W. P. Drury: The Seaman and the Maid. 7.25:—National programme. 10.15:—Local News. 10.25-12:—National programme.

SWANSEA (1,040kc.) (288.5m.).

10.15-10.30 a.m.:—The Daily Service. 4:—National programme. 5.15:—Children. 5.30:—See Cardiff. 6.15:—National programme. 7:—See Cardiff. 7.25:—National programme. 10.15:—West Regional News. 10.25-12:—National programme.

RELAY STATIONS.—LIVERPOOL (1,040kc.) (288.5m.), LEEDS-BRADFORD (1,500kc. and 1,040kc.) (200m. and 288.5m.), NEWCASTLE (1,040kc.) (288.5m.), SHEFFIELD (1,040kc.) (288.5m.), HULL (1,040kc.)(288.5m.), STOKE-ON-TRENT (1,040kc.) (288.5m.).

10.15-10.30 a.m.:—The Daily Service. 12-2:—See Manchester. 4:—National programme. 5.15:—See Manchester. 6:—National programme. 7:—See Manchester. 7.25:—National programme. 10.15:—North Regional News. 10.25-12:—National programme.

FOREIGN STATIONS.

NOTE.—Hours of transmission are British Summer Time. Hours are p.m. unless otherwise stated:—

BARCELONA (Radio Barcelona)—Call EAJ 1 (349m.), 8kw.—12:—Chimes, Weather, and Exchange Quotations. 10.3:—Recital of Sardanas. 11:—News. 11.5:—Reading. 11.15:—Vocal and Orchestral Concert and Exhibition Notes.

BELGRADE (429m.), 2.5kw.—6:—Quartet Concert. 7:—Talk. 7.30:—German Lesson. 8:—Concert from the Works of Schumann, relayed from Zagreb (308m.). 10:—Time and News. 10.15:—Gramophone Concert.

BERLIN (Konigswusterhausen) (1,635m.), 2kw.—4.30:—Concert from Leipzig. 5.30:—Last Prussian History Programme. 5.55:—Talks. 6.40:—Elementary French Lesson. 7.5:—Review of Books. 7.30:—Talk. 7.55:—Weather for Farmers. 8:—Concert from the Hotel Adlon. 8.40:—Sonata in C Major, op. 1 (Brahms). 9:—See Leipzig. 10.30:—Political Newspaper Review and News from Berlin (Witzleben).

BERLIN (Witzleben) (415m.), 6kw.—6.10:—Review of Books. 6.40:—See Konigswusterhausen. 7.5:—Gramophone Records. 7.30:—The Interview of the Week. 7.50:—Labour Market Report. 7.55:—Talk on the following transmission. 8:—Le Postillon de Lonjumeau, opera comique in three acts (Adam), from the Opera House, Unter den Linden. 10.30:—Political Newspaper Review, Time, Weather, News and Sports Notes.

BERNE (460m.), 1.5kw.—7.30:—Report from the Sommerhirt. 7.50:—Reading. 8.20:—Concert relayed from Basle (1,010m.). 9.20:—Light Music. 10:—News and Weather.

BRATISLAVA (279m.), 12.5kw.—6.20-7.5:—See Prague. 7.5:—Popular Orchestra Music. 8.30:—Programme from Brunn. 9.30:—Reading. 10:—See Prague. 10.15:—Popular Music. 10.55:—News, Theatre Review, and Programme Announcements.

BRESLAU (325m.), 3kw., and GLEIWITZ (253m.).—7.5:—Orchestral Music. 7.50:—Weather. 7.52:—The Microphone behind the Scenes at a Theatrical Premiere—The Dreyfus Case—at the Lobetheater. 8.25:—Chamber Music. 9.40:—Reading. 10.10:—See Berlin (Witzleben). 10.55:—Report by the Silesian Amateur Wireless Society.

BRUNN (342m.), 2.4kw.—4.30:—See Prague. 5.25:—German Programme (Concert, News, Agricultural Prices, and Talk. 6:—Talk on Music. 6.10:—Talk. 6.33:—See Prague. 6.35:—Children. 6.50:—Market Prices. 7:—Brass Band Concert. 8:—Swedish National Evening: Overture, The Maid of Orleans (Soderman); Concerto No. 3 for Violin (Aulin); Reading: The Flight Into Egypt (Selma Lagerlof); Symphony No. 4 (Atterberg). 9.30:—Italian Airs and Songs. 10:—See Prague. 10.55:—News and Theatre Review.

BRUSSELS (508.5m.), 1kw.—5:—Concert by the Station Trio. 6:—Elementary French Lesson. 6.30:—Gramophone Records. 7.30:—Le Journal Parle. 8.15:—Gramophone Records. 8.20:—Talk. 8.30:—Symphony Concert. 10.15:—News.

BUDAPEST (550m.), 20kw.—6.30:—French Language Lesson. 7:—Light Music. In the Interval: Results of the Trotting Races. 8.15:—Programme on the occasion of the 100th anniversary of the Death of the Poet, Jozsef Katona. 9.30:—Song Recital. 10:—Concert by a Tzigane Orchestra from the Hotel Britannia.

COPENHAGEN (281m.), 1kw., and KALUNDBORG (1,153m.), 7kw.—5.50:—Talk in English. 6.20:—German Language Lesson. 6.50:—Meteorological Report. 7:—News. 7.15:—Time Signal. 7.20:—Talk. 8:—Town Hall Chimes. 8.2:—Orchestral Concert—Dansk Radiofoni-Honnorkarch (Duval); Waltz from Die Puppenfee (Bayer); Wiegenlied (Brahms); Dance from the Music to Holberg's Masquerade (Paulli); Selection from Faust (Gounod); Nina Polka (Lumbye); March, Hail to the Spirit of Liberty (Soman). 8.35:—Recital of Sea Songs by Frederick Otto. 8.50:—The Jutland Frigate—Talk, by Rear-Admiral Carl Carstensen, with Illustrations by the Orchestra. After the Programme: Report by the Danish Radio Club and News. 10:—Sonata for Cello and Pianoforte in B flat Major, Op. 45 (Mendelssohn-Bartholdy). 10.25:—Orchestral Concert—Spanish Patrol (Deshayes); Overture, Die Matrosen (Flotow); Waltz, Munchner Kindl (Komzak); Selection from La Mascotte (Audran); Melody (Rubinstein). 11:—Dance Music.

CRACOW (312m.), 1kw.—5.45:—Concert. 6.45:—Miscellaneous Items and News. 7.10:—Agricultural Report. 7.20:—An Opera, relayed from Katowice (408.7m.). After the Opera: News from Warsaw and Relay of Foreign Stations. 12 (midnight):—Bugle Call from the Tower of St. Mary's Church, Cracow.

FRANKFURT (470m.), 3kw., and CASSEL (246m.).—6.5:—Debate. 6.35-7.30:—See Stuttgart. 7.30:—Napoleon in der Knallhitt—a Comedy in the Frankfurt Dialect (Dr. Geisow), followed by Lustig Getabbel—a short Sketch. 8.30:—See Stuttgart. 10:—News. 10.20:—See Stuttgart.

HAMBURG—Call Ha (in Morse) (372m.), 3kw., and BREMEN (319m.), FLENSBURG (218m.), HANOVER (360m.), KIEL (246m.).—4.15:—Marchenlieder—A Cycle for Soprano Solo and Strings (Zilcher). 5:—Talk on Agriculture. 5.25:—Dialogue. 5.50:—Literary Programme. 6.15:—Concert. 6.50:—Talk. 7.15:—Frankfurt Exchange Rates. 7.20:—Weather. 7.25:—A Masked Ball—Opera in Five Acts (Verdi), relayed from the Stadttheater. 10.30:—Talks; Weather, News, Political and Miscellaneous Notices, Sports, Local and Criminal Notes, North Sea and Baltic Weather. 10.50:—Concert by the Bremen Station Orchestra.

HILVERSUM (298m.), 5kw. After 5.40 p.m. on 1,071m. 10.40 a.m.:—Time Signal. 10.41:—Daily Service. 12.40:—Quintet Concert. 2.40:—Gramophone Records. 4.40:—Ballad Concert. 6.10:—Concert. 6.40:—Time Signal. 6.41:—Concert. 7.10:—Exchange Quotations. 7.25:—Military Band Concert. 8.40:—Time Signal. 8.41:—Symphony Concert, conducted by Pierre Monteux, relayed from the Doelenzaal, Rotterdam—Overture, Le carnaval romain (Berlioz); Symphony in D minor (Franck); Interval; Prelude Ferraal (d'Indy); Nocturnes (Debussy); Prelude à l'après-midi d'un faune (Debussy); Rhapsody (Ravel), followed by Weather, News, and Gramophone Records.

HUIZEN (1,875m.), 6.5kw.—8.55 a.m.:—Gramophone Concert. 12.10:—Divine Service. 12.40:—Time Signal. 12.41:—Police News. 12.55:—Concert by the Station Trio. 1.55:—New Gramophone Records. 2.40:—Talks. 5.40:—Concert—Sonata in E minor for Pianoforte (Grieg); Soprano Solos—(a) Aria from Madam Butterfly (Puccini); (b) Aria from Linda di Chamounix (Donizetti); Pianoforte Solos—(a) Nocturne in B flat major (); (b) Impromptu in A flat major (Chopin); (c) Arabesque (Debussy). 6.40:—Time Signal. 6.40:—Sports Talk. 6.55:—Gramophone Concert. 7.25:—Talk. 7.55:—Talk. 8.25:—Police Notes. 8.40:—Time Signal. 8.41:—Programme of Sacred Music. 10.10:—News. 10.15:—Chamber Music, followed by Gramophone Music.

LAHTI (1,800m.), 40kw.—6.15:—Talk. 6.40:—Recitations. 7:—Orchestral Concert—Overture, Oberon (Weber); Selections (Sibelius); Concerto for 'Cello (Saint-Saens). 8:—Evensong. 8.45:—News in Finnish and Swedish.

LANGENBERG (473m.), 15kw., and AIX-LA-CHAPELLE (483m.), COLOGNE (227m.), MUNSTER (234m.).—10.15 a.m.:—Gramophone Concert. 12.10:—Gramophone Concert. 12.50:—Weather. 12.55:—The Nauen Time Signal and News. 1.5:—Orchestral Concert, conducted by Herr Eysoldt—Overture, Boccaccio (Suppe); Waltz, The Princess (Ascher); Selection from The Blue Mazurka (Lehar); Die Iwen Buben Character Piece (Manfredi); March, Fanfarenklange Focht; in the interval at 1.30:—Programme Announcements. 2.30:—Hints for the Housewife. 3:—Children. 3.30:—Economic Notes. 4.5:—Talk. 4.25:—Economic Notes. 4.45:—Talk. 5.30:—Concert by the Station Orchestra. 6.50:—Topical Talk. 7:—Economic Notes, Weather, and Sports Announcements. 7.15:—French Conversation. 7.40:—Debate. 8:—Orchestral Concert, conducted by Herr Eysoldt. 9:—The Trial of Socrates—Wireless Play in Four Acts (Hans Kyser), followed by News and Sports Notes.

LEIPZIG (259m.), 3kw., and DRESDEN (319m.).—4.30:—Concert. 5.55:—Economic Report. 6.5:—Talk for Women. 6.30:—Weather and Time. 7.5:—Talk. 7.35:—Concert of Light Music. 8.35:—Great Speeches—Cicero v. Catilina. 9.10:—Symphony Concert of Contemporary Music, followed by Topical Programme. 10.30:—Time, Weather, News, Sports Notes, and Dance Music.

MADRID (Union Radio)—Call EAJ7 (424m.), 2kw.—3:—Chimes, Time and Concert. 4.25:—News. 8:—Chimes, Exchange Quotations and Programme for Children. 9:—Dance Music. 9.25:—News. 11:—Chimes, Time Signal, Exchange Quotations and Selection from Rigoletto—Opera (Verdi) on Gramophone Records; News Bulletin to follow.

MILAN—Call 1MI (501m.), 7kw.—7.15:—Concert. 8:—Announcements; Weather. 8.10:—News. 8.20:—Literary Review. 8.30:—Time Signal. 8.32:—Programme from Turin.

MUNICH (533m.), 1.5kw., and AUGSBURG (560m.), KAISERSLAUTERN (270m.), NUREMBERG (239m.).—5.15:—French Language Lesson. 6.45:—Talks. 7.30:—The Force of Destiny—Opera in Three Acts (Verdi), relayed from the State Theatre. News after the Programme.

NAPLES—Call 1NA (331.4m.), 1.5kw.—8.30:—Time Signal. 8.32:—Sports Notes, News, Government Report, Announcements, and Harbour Notes. 9.2:—Programme, relayed from the San Carlo Royal Theatre. In the interval, Sports Notes. 10.50:—News, Calendar, and Programme Announcements.

OSLO (493m.), 60kw., and FREDRIKSSTAD (385m.), HAMAR (570m.), NOTODDEN (448m.), PORSGRUND (453m.), RJUKAN (448m.).—7.15:—Weather and News. 7.30:—Talk. 8:—Time Signal. 8.2:—Orchestral Concert. 9.35:—Weather, News, and Topical Talk. 10.10:—Recitations.

PARIS (Radio Paris)—Call CFR (1,725m.), 12kw.—6.45 a.m.:—Physical Culture Lesson. 8:—News and Press Review. 10.45:—Exchange Quotations and News. 12.30:—Gramophone Concert: The Ages of Man; Wiegenlied (Schumann); Petite Grand'mere; Ma poupee cherie (Severac); Rondes enfantines (Dalcroze); Selection from Fortunio (Messager); Liebestraum (Liszt); Voulez vous ma main (Pares-Van Parys); Wedding March (Mendelssohn); Selection from Les Saltimbanques (Ganne); Selection from Lakme (Delibes); Selection from Mireille (Gounod); Selection from Ciboulette (Hahn); Ce sont les jeunes qui ont raison (Scotto); Le passé qui file (Bertes); Waltz from Die geschiedene Frau (Fall); Mes Adieux (Binet); Les Cerneaux de Grand'mere (Dalcroze); Chorale (Bach); Recitation, La Mort et le Mourant (La Fontaine); Selection from La Bohème (Puccini); Death of Boris from Boris Godounov (Moussorgsky). In the intervals, at 1:—Exchange Quotations and News, and at 1.30:—Exchange Quotations. 2:—Exchange, Market Prices. 3.30:—Exchange Quotations. 3.45:—Concert: Orchestral Selection: Hadia (Debroa); Orchestral Selection: L'Envoiee (Tremisot-Rudd); Fantasia for Piano (Schumann); Orchestral Selection: Remember (Fevrier-Chapelier); Symphonic Variations for 'Cello (Boellmann); Orchestral Selection from Hans the Flute Player (Ganne). 4.55:—News and Exchange Quotations. 6.30:—New York Exchange Rates. 6.35:—Agricultural Report and Racing Results. 7.5:—Literary Review. 7.30:—Elementary English Lesson. 7.45:—Commercial Prices, Economic and Social Notes and News. 8:—The Bartered Bride—Opera (Smetana) for Soloists and Orchestra. In the intervals, at 8.30:—Sports Review, and at 9.15:—Press Review, News, and Time Signal.

PRAGUE (487m.), 5kw.—4.20:—Children. 4.30:—Orchestral Concert; Czech Rhapsody Op. 21 for Violin (Ondricek); In the Well (Bloch); Selections (Ondricek): (a) Barcarolle Op. 10; (b) Valse triste; Overture, The Cunning Peasant (Dvorak). 5.25:—German Transmission: News and Talk. 6:—Agricultural Report. 6.10:—Talk for Workers. 6.20:—German Transmission for Czechs. 7:—Pimes, Chimes, and News. 7.5:—Talks. 7.35:—Pianoforte Recital: Prelude (Szymanovsky); Gavotte (Nichadovsky); Nocturne and Arab Dance (Ossendowsky); Capriciotto (Newiadomsky); Krakowiane (Statkovsky). 8:—Programme from Brunn. 9.30:—Song Recital: Selections from Il re pastore (Mozart); William Tell (Rossini), Faust (Gounod), Manon (Massenet), La Bohème (Puccini). 10:—Time, News, and Sports Notes. 10.15:—Popular Music from the Autochah. 10.55:—News, Theatre Review, and Programme Announcements. 11:—Time and Chimes.

ROME—Call 1RO (441m.), 50kw.—7.45:—Lesson in Wireless Technology. 8:—Atmospheric Signals. 8.5:—Lesson in Morse. 8.20:—Announcements, Sports Notes. 8.40:—Exchange, Weather, News, and Technical Talk. 9:—Time Signal. 9.2:—

Finance & Commerce

CITY OFFICE: 15, GEORGE-STREET, E.C.4
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CITY NOTES

MARKETS AND THE BUDGET

SIR AUCKLAND GEDDES ON PRICES AND TAXATION

Mr. Snowden's Budget speech gave an unpleasant shock to business people yesterday. Suspense and apprehension had been the keynote of markets yesterday, and commitments were naturally kept as light as possible. While the suspense has now been removed, apprehension has been deepened. The Budget was the utterance of a Socialist financier, undismayed by the vast growth of unproductive national expenditure, and not that of a watchful custodian of the public purse. Business men were very disappointed at the absence of any reference to the need for retrenchment, and in these circumstances were the more surprised that the whole of the extra cost of social services should be placed upon the shoulders of only one-quarter of the income-tax paying class. If Mr. Snowden had said that extra taxation was this year an unpleasant necessity, and promised not only to call a definite halt to further spending but also to make a serious effort to reduce expenditure, business interests might have accepted his proposals with regret for the present but hope for the future. It should be observed that nearly the whole of the £33,800,000 of extra revenue to be raised this year, and of the £46,580,000 to be raised in a full year, is to be extracted from the direct taxpayer in the form of income-tax—which will be confined to the higher levels of income—surtax and death duties. Even the small amount of indirect taxation is to come out of the pockets of the direct taxpayer—namely, shareholders in brewery companies, for Mr. Snowden does not expect the additional beer duty to be passed on to the consumer. In any case remissions are to be made in favour of the smaller taxpayer costing £2,500,000 this year and £5,000,000 next.

Sinking Fund Proposals

These proposals form "the wholly unexpected and disagreeable feature" of Mr. Snowden's Budget, and markets cannot fail to be affected by them. Naturally, no mention was made of conversion operations, for the Chancellor's speech was a very unsuitable introduction to the subject. The only feature of the Budget which will commend itself to business people is the project for compelling Chancellors in future to provide for any deficits they may create or inherit. Such a plan is necessary to counteract oblique attacks upon the sinking fund. Last year only about £28,500,000 was applied to redemption of debt instead of £50,400,000 as Mr. Churchill had estimated, this being mainly due to the deficit of £14,500,000. Five millions of this will be made good in the current year, £5,000,000 next year, and £4,500,000 in the third year by additions to the sinking fund. Thus while no change is made in the fixed debt charge of £355,000,000, there will remain a sum of £55,400,000 for the sinking fund, provided interest and management of the debt cost no more than £304,600,000. The fixed charge of £355,000,000 is allocated as follows:—Interest and management, £264,350,000; floating debt, £17,250,000—a reduction, it should be noted, of £11,500,000 on last year; specific sinking funds, £50,400,000; and interest on saving certificates, £23,000,000.

Changes Affecting Life Assurance

As was anticipated in these columns, Mr. Snowden intimated in his speech an intention of dealing with single-premium life assurance policies. The Finance Bill would, he said, show that all necessary precautions had been taken against any interference with ordinary life assurances and that it was "not necessary to go farther than protect the Exchequer against transactions, not only calculated, but aimed at the avoidance of liability to tax." The White Paper (112) issued last night states that "It is proposed that in computing total income for the purposes of surtax no deduction shall be allowed in respect of interest payments on loans obtained for the purpose of paying premiums on certain policies of assurance." Certain changes were also announced in the principle governing the relief of income-tax in respect of ordinary life assurance premiums. The rate on policies effected after June 22, 1916, is to remain at 2s. in the £, while in the case of policies effected earlier the rates are to remain at 2s., 3s., and 4s., where the total income does not exceed £1,000, exceeds £1,000, but does not exceed £2,000, and exceeds £2,000 respectively. Hitherto the corresponding allowances have been at the rates of one-half, three-quarters, and the whole of the standard rate, and as the standard rate is raised holders of these policies will in future not secure the same proportionate relief. In other words, in spite of the increase in the rate of standard tax by 6d., the rates of relief will remain at the old levels. The Chancellor claimed, however, that for the "overwhelming majority of taxpayers" the changes indicated in the ordinary graduation of income-tax would be found to outweigh any loss due to the retention of the old rates of life assurance relief. Had not the bases of relief been altered, ordinary life assurance, owing to the increase in the standard rate of tax, would have become still more attractive as a form of thrift.

Effects of Heavy Taxation

Sir Auckland Geddes delivered a notable speech full of insight into present economic problems at yesterday's meeting of the Rio Tinto Company. He made some very pertinent remarks about the effect of extravagance, which at the present time he thought was a world-wide phenomenon. In searching for the reason why trade was worse than it need be, or relatively worse than at the corresponding phase of former cycles of depression, he found not much room for doubt that it was the failure of retail prices to follow the fall in wholesale prices. Consumers were being held to "boom" conditions at a time of deepening depression, and they could not stand it. Stabilization of retail prices, said Sir Auckland, seemed to be "the devil in the piece," and while there were several causes the most important was a taxation that was instinctively recognized as excessive. Sir Auckland Geddes rebutted the assertion frequently made that taxes on profits were not passed on. Once an industry felt its taxation was unreasonable, he said, stabilization of prices followed. Its units coalesced in the face of its enemy the tax-gatherer, prices were stabilized and the consumer paid. Retail prices then no longer followed wholesale prices downward, and the trade cycle was upset with consequences none could foresee. Sir Auckland added that excessive taxation was not the only force at work—there was the influence of top-heavy salaries and wages—and he protested that the world was trying to live at an average economic level above that inherently possible in the economic nature of things. His remarks, made in advance of the Budget, have gained in significance since.

Southern Railway Allotments

The allotment letters for the Southern Railway's issue of £3,000,000 of Five per Cent. Redeemable Guaranteed Preference stock offered at 98¼ (1957) will be posted this afternoon. All applications from stockholders up to and including £1,000 and from all employees are being allotted in full. Others are being scaled down in certain proportions, with a preference to existing stockholders in every case.

The Lever Brothers' Report

The report of Lever Brothers, Limited, for 1929 shows an increase in the profit from £5,274,075 to £6,213,505. As £160,337 was brought in, against £101,795, the amount available is £6,373,842, compared with £5,375,870. The Preference and Preferred Ordinary dividends absorb, as before, £4,895,534. The dividend on the Ordinary shares is raised from 5 per cent. to 10 per cent., requiring an extra £120,000. The co-partnership dividends take £119,116, £500,000 (against £200,000) is placed to general reserve, and £500,000 is used to write off the balance of the cost of the Rotterdam Company's note issue referred to in the report for 1925 and to make further provisions, principally against the closing down of an associated company's factory, leaving £119,192 to be carried forward. The rights of the co-partners to participate in the surplus profits of the company have been commuted by the Ordinary shareholders; in consequence, such profits will in future accrue to the benefit of the Ordinary shareholders alone. These results are a tribute to the recent administration of the company. In order to appreciate the progress which has been made, it is necessary to remind the shareholders that no new capital has been raised since 1924, though prior to that the capital account was all too frequently inflated. In spite of the fact that during this period no additions have been made to capital, practically every factory in the group has been remodelled in accordance with the requirements of efficiency.

An Admirable Example

In accordance with the new Companies Act the balance-sheet is set out a little differently, but it is very little more informative than before, since it had been the commendable practice of the board in recent years to give almost as much information as is now legally necessary. The total of the balance-sheet is £68,711,689, or slightly more than at the end of 1928. The biggest item is made up of shares in and loans to subsidiary and allied companies; these amount to £59,419,205, against £58,925,564. Not content with merely expressing the opinion that these investments are at least of the value at which they are included in the balance-sheet, the directors give the average return from these investments, which last year was 11.6 per cent., against 9.6 per cent. in 1928. These figures thoroughly justify the book values, and in fact leave a margin on the right side. If other companies were to follow this admirable example of giving the average return earned on book values they would go far to satisfy reasonable criticisms of the inadequacy of public company accounts. Where this information is given shareholders can for themselves judge whether book values are reasonable or otherwise.

Margarine Merger's Accounts

With the accounts of Unilever, Limited, for 1929 are combined those of Unilever N.V., of Rotterdam, and there is also submitted a consolidated balance-sheet and profit and loss account of the two companies. These are the two chief holding companies of the merger, and in order to give shareholders a clearer view of the financial structure of the organization a summary is now provided of the balance-sheets of the five chief "sub-centres" of the organization—namely, Van den Berghs, Anton Jurgens' Vereenigde Fabrieken, N.V. Van den Bergh's Fabrieken, Jurgens, Limited, and N.V. Hovema. So rapidly are the operations of this margarine combine expanding that the figures for the past year are hardly comparable with those for 1928, the combined profits of the two chief holding companies being £3,524,784, against £1,666,849 for 1928. Owing to the great increase in the capital account arising from the acquisition of further businesses during the year, the dividend, though again at the rate of 10 per cent., requires £1,578,858, against £902,960. The conservative character of the financial direction of the merger is shown by the large sums placed to reserves, £1,500,000 being allocated to general reserve out of the past year's profits. Including this appropriation, the combined general reserves of the two companies amount to £8,969,018, while £194,269 is carried forward. Further, the summarized accounts of the five working subsidiaries show general reserves and amounts carried forward of £4,943,768. An increase of £1,284,392 to £4,787,132 in the amounts due to creditors by the two holding companies is attributed to the natural growth of the business, which entails the financing of larger stocks of raw materials on behalf of subsidiary and associated companies; in the balance-sheets of the latter stocks aggregate £16,000,000.

British Empire Steel Scheme

There are published to-day the terms upon which it is proposed to reorganize the British Empire Steel Corporation and its associated undertakings, the Dominion Steel Corporation and the Dominion Iron and Steel Company. The plan, which has been drawn up by Messrs. Wood, Gundy and Co., acting in consultation with the various interests concerned, including the London committees which have for the past four years so assiduously acted to protect the bondholders of the Dominion Iron and Steel Company and the Preference stockholders of the Dominion Steel Corporation, has the merit of simplicity. Briefly it is proposed to form a new company—the Dominion Steel and Coal Corporation—which will acquire the assets of the existing companies. Holders of Preference, Preferred and Common stocks in these companies are to exchange their shares in varying proportions for Class "B" shares of the new company. In the case of Dominion Steel holders receive in respect of every $100 of Preference stock four "B" shares of a nominal value of $25 each. Holders of Five per Cent. Consolidated Mortgage Bonds of the Dominion Iron and Steel Company are asked to surrender their bonds and back coupons, and receive in exchange Six per Cent. First Mortgage Sinking Fund Debenture stock of the new company of an amount equal to the face value of the bonds surrendered and a sum in cash equal to 10½ per cent. of such face value. The new stock will mature for repayment on September 1, 1939, and interest is to accrue from March 1, 1930.

Advantages of the Plan

That it has been possible to offer the bondholders terms which give them a better security than they possessed before without any impairment of their capital

(Continued in next column)

STOCK EXCHANGE

WAITING MARKETS

PRICES SLIGHTLY EASIER

The stock markets yesterday were in a state of suspended animation pending details of the Budget, which were not available until after the "House" closed. As a whole the tendency of prices was towards lower levels, though "bear" fidgeting evidently connected with Budget anticipations was responsible for a rally in artificial silk shares and one or two motor shares. Gilt-edged securities drooped slightly, India stocks closing heavy after an early appearance of firmness. Dealings began in the new Sunderland loan which closed at par, but the market has not yet been opened in the Dublin loan. In the Foreign market Turkish Unified were weak on the reported intention of the Angora Government to suspend interest payments for an indefinite period after meeting the coupon due at the end of May. A further increase in English stocks of rubber to a total of 95,000 tons militated against a recovery in Rubber shares, but the Tea market remained firm in tone.

The Four per Cent. Funding Loan fell ¼ to 91½, and Two-and-a-Half per Cent. Consols lost ⅛ to 56. The Five per Cent. War Loan was easier at 103. India sterling loans were quoted ⅛ to ¼ lower. The Birmingham loan closed the "turn" easier at 7-16 premium, other Corporation stocks being steady. HOME RAILS were neglected, and prices showed a dull tendency.

The FOREIGN market was steady. Turkish Unified were weak on the latest reports from Turkey regarding possible suspension of the debt service, and closed ¼ lower at 13. There was also little change in FOREIGN RAILWAY stocks. Central Argentine and Argentine North-Eastern were slightly firmer.

One or two OIL shares showed small falls, including Royal Dutch, Shell, and V. O. C.

TEA shares were firm, with prices a little higher in some cases, but there was little change in RUBBER shares, the tone of which was heavy on a further rise of over 1,500 tons in London and Liverpool stocks, which now amount to 95,000 tons.

COURTAULDS HIGHER

Business in INDUSTRIAL shares was reduced to a minimum on the Budget uncertainty. Final ideas of dealers, however, were reflected in a slightly dull tone in the brewery market, where Watney Combe Reid, Bass Ratcliff, and one or two others declined (and also Distillers), and firmness in one or two artificial silk and motor shares. Courtaulds rose 3-32 to 2 11-16, and British Celanese were better at 17s. 9d., while Austin Motor Ordinary 5s. shares advanced 6½d. (a rise of 1s. 9d.) and Leyland to 69s. Cables and Wireless stocks were dull, and the American group showed a fairly general decline, amounting in the cases of Brazilian Traction and Hydro-Electric to $1 and to rather less in that of Nickel, which were offered at $42 after hours. International Holding ($8) were lower, together with Lautaro issues and Gramophone. United Molasses were slightly better and Columbia Graphophone were maintained. The latter were offered at 6½ in the late dealings. Bank shares had a rather easier appearance.

A dull tone prevailed in the SOUTH AFRICAN market, where Gold Fields, Union Corporation, Brakpan, De Beers, and several other shares showed small falls. Rhodesian shares were heavy, lower prices being quoted for Chartered, Bwana M'Kubwa, and N'Changa. A fall of £1 17s. 6d. in tin had little effect on Tin shares. Rio Tinto and Tharsis were lower, French sales being reported; the latter were weak at 5.

LOWER WAGES AT GERMAN STEEL WORKS

AGREEMENT WITH EMPLOYERS

(FROM OUR CORRESPONDENT)

FRANKFURT, APRIL 13

As a result of further negotiations between employers and employees of the Becker Steel Works at Willich, near Krefeld, in the Rhineland, and various trade unions a new agreement was concluded yesterday under which the steel works proper, being located at Willich itself, are to be operated in the first instance until March 31, 1931. This will ensure work for about 1,600 employees for a further 12 months. As originally agreed, the wages will be reduced all round by 15 per cent., but the basic wages according to the tariff will be left unaltered.

*** In a message from our Frankfurt Correspondent, published on April 4, it was stated that the employees of the Becker Steel Works, in order to avoid the closing down of the works, proposed a general reduction in wages of 15 per cent. The company accepted this offer, and agreed to continue operations for a further 12 months, but the trade unions were unable to sanction the arrangement, and the company, therefore, decided to close down the works completely.

BRITISH SURETY INSURANCE

CAPITAL RECONSTRUCTION SCHEME

At an EXTRAORDINARY GENERAL MEETING of the British Surety Insurance Company, Limited, held yesterday in London, resolutions were submitted for writing down the £1 Ordinary shares to 1s. each and creating 483,394 new Participating Preference shares of £1 each and 200,000 new "A" Ordinary shares of 1s. each.

LORD ASKWITH (the chairman) said the board had given careful consideration to the proposed scheme of reconstruction; they were advised that on a present liquidation only a small amount would be available to creditors, while the shareholders would receive nothing. The cutting down of the old capital would enable the company to eliminate the larger part of the "dead-weight" charges shown in the accounts to June last. The majority of the principal creditors had agreed to discharge their claims on terms advantageous to the company. He added that the board would be considerably strengthened in the near future by a director, or directors, who realized the possibilities of the company and were willing to accept offices.

A long discussion and considerable criticism followed, in the course of which CAPTAIN SELBY suggested the appointment of a committee of shareholders to investigate the company's affairs.

On a show of hands the resolutions failed to secure the requisite majority, but as the result of a poll, subsequently taken, they were declared carried.

rights is a tribute both to their committee and to their trustees, the National Trust Company, which has so successfully nursed the business of the Dominion Iron and Steel Company during the receivership. Accompanying the plan is a *pro forma* balance-sheet as at December 31, 1929, of the new company, the Dominion Steel and Coal Corporation, drawn up by the auditors, Messrs. Price, Waterhouse, and Co., which gives a clear picture of the new financial structure. It is pointed out that the average net earnings of the properties since January 1, 1927, have been taken as the measure of the amount of capital that could be issued in order to establish and maintain sound values and the expectation of a normal return. After providing for bond interest, depreciation, and depletion these earnings averaged approximately $1,275,000 per annum, which applied to $41,756 shares proposed to be issued is equal to about $1.50 per share, or 6 per cent. on their par value. It is all to the good that the affairs of these Canadian undertakings are at last being placed on a basis upon which their stockholders may hope for a measure of financial success. Not the least among the arguments in favour of the scheme is the simplification which it will effect. In place of three closely associated companies and several classes of stock, with confusing distinctions and priorities, there will be one consolidated company, which will issue in the first instance a single class of stock.

NEW YORK STOCK EXCHANGE

EASIER TONE

INCREASE IN SELLING

NEW YORK, April 14.—Recent indications of a falling off in the speculative demand became more pronounced to-day, the market, after displaying a fairly good undertone in the early part of the session, giving way under professional selling for a reaction. Sales were returned at 4,142,000 shares.

Steadiness was imparted at the opening by the rather more favourable trade news, especially the increasing employment at automobile centres. A number of moderate gains were established, but after the execution of the accumulation of buying orders the market declined under a renewal of professional selling drives, which chiefly affected Industrial Alcohol owing to the unfavourable conditions of the industry. Offerings were readily taken up on declines, and firmness developed owing to a resumption of support for standard issues, notably American Telephone and Telegraph, concerning which there was a renewal of talk regarding the possibility of valuable rights for stockholders. Shorts were induced to cover by the failure of the earlier drives to create any extensive liquidation. The demand later spread to the railroad list, Missouri, Kansas, and Texas coming into prominence on expectations of an early inauguration of dividend payments on the Common stock.

Selling drives were renewed in the afternoon, being encouraged by a smaller outside demand and the hardening tendency of money rates, the latter being due to the banks calling in loans to the amount of $45,000,000. Belief that the technical situation of the market was weak and that a correction was necessary restrained fresh support, although there were a few exceptions to the general decline, Westinghouse Electric and American Tobacco being firm features, the latter receiving support owing to the increasing production and sales of its products. The close was easy.

EXCHANGE	Method of Quoting	Parity	April 14	April 12
MONTREAL on—		$	$	$
London, cables	£1	4.86⅔	4.86⅜	4.86½
NEW YORK on—				
London, sight	£1	4.86⅔	4.86⅛	4.86⅜
Cables	£1		4.86⅝	4.86⅞
60 days' sight	£1	—	4.83¼	4.83 11/16
Grain bills sight	£1	—	4.86	4.86 11/16
Seven days	£1	—	4.85 7/16	4.85⅛
Paris, short sight	100f.	3.91¼	3.91⅛	3.91⅛
Rome, cables	100l.	5.26	5.24¼	5.24⅛
Amsterdam, short sight	100fl.	40.20	40.14	40.12
Oslo, cables	100kr.	26.80	26.78	26.77½
Stockholm, cables	100kr.	26.80	26.89	26.88¾
Copenh'g'n, cables	100kr.	26.80	26.79	26.77½
Prague, cheques	100kr.	—	2.96⅝	2.96⅝
Berlin, short sight	100mk.	23.80	23.86¼	23.85½
Brussels, cables	100bel.	13.90	13.96½	13.96¼
Berne, cables	100f.	19.30	19.38¼	19.36¼
Madrid, cables	100ps.	19.30	12.47	12.48½
Vienna, cables	100sch.	14.07	14.09¼	14.09¼
Budapest, cables	100pen.	17.49	17.48¼	17.48¼
Belgrade, cables	1,000din.	19.30	1.77⅛	1.77⅛
Athens, cables	100dr.	1.30	1.29⅞	1.29⅞
		Cents	Cents	Cents
B. Aires	1 peso	42.54	39.02	39.28
Rio, cables	1 mil.	32.45	11.78	11.76

DAILY GRAIN MOVEMENTS (Thousands)

—	To-day	Same day last yr.	This week	This season	Last Season
Wheat (bushels)—					
Receipts, Western	579	788	579	379,784	462,009
Do., Atlantic	99	110	99	71,486	105,000
*Exports, ditto	170	237	170	66,476	87,494
Maize (bushels)—					
Receipts, Western	1,251	580	1,251	205,787	242,024
Do., Atlantic	47	17	47	4,027	20,154
*Exports, ditto	—	—	—	9	17,102
Flour (barrels)—					
Shipments, Weste.	104	76	104	21,361	21,952
Receipts, Atlantic	61	71	61	16,978	19,106
*Exports, ditto	2	5	2	3,237	4,483
Oats (bushels)—					
Receipts, Western	506	503	506	114,631	113,089
Do., Atlantic	50	16	50	15,186	10,747
*Exports, ditto	20	—	20	159	3,965

* From New York, Boston, Philadelphia, Baltimore, and New Orleans.

LARD was barely steady at 10c. decline. Prime Western steam, $10.75; Middle West, spot, $10.65 per 100lb.

COFFEE.—Rio futures closed steady, 11 to 5 points higher. Sales were estimated at 31,000 bags. Closing prices.—May, 8.63c.; July, 8.33c.; Sept., 8.13c.; Dec., 7.98c.; Jan., 7.94c.; March, 7.83c. Santos No. 4 futures closed steady at 26 to 5 points advance. Sales, 48,000 bags. Closing prices.—May, 12.96c.; July, 12.48c.; Sept., 12.11c.; Dec., 11.85c.; Jan., 11.78c.; March, 11.70c. Cash coffee was barely steady, Rio No. 7, ½c. lower at 9½c. to 9¾c.; Santos No. 4, unchanged at 14c. to 14½c.

The week's deliveries of Brazilian coffee amount to 159,000 bags, against 169,000 bags last week and 150,000 bags a year ago. Stocks of New York total 350,000 bags, against 372,000 bags and 298,000 bags, while the stock of Brazilian at New York, New Orleans, and Baltimore totals 506,000 bags, against 545,000 bags and 392,000 bags. The visible supply of Brazilian coffee is returned at 994,000 bags, compared with 1,042,000 bags a week ago and 721,000 bags last year.

COCOA.—Futures closed easy and 8 to 3 points lower. Sales, 11,000 bags. Closing prices:—April, 8.15c.; May, 8.32c.; July, 8.63c.; Sept., 8.93c.; Dec., 8.90c.; Jan., 9.01c.

SUGAR.—Raw futures closed barely steady at 1 point to 2 points decline. Sales, 32,000 tons. Closing prices:—May, 1.60c.; July, 1.65c.; Sept., 1.72c.; Dec., 1.81c.; Jan., 1.82c.; March, 1.87c. No. 2 contract, duty free, July, 3.53c.; Sept., 3.62c.; Dec., 3.71c.

The market for spot sugar was nominal. Havana advices state that the dissolution of the Single Seller Agency was decided at to-day's meeting by a large majority. This means a free market for all sugar which has not been affected so far by agency sales.

COTTON on the spot closed 20 points lower at 16.45c. The futures market at the opening declined 8 to 12 points owing to realizing sales due to "bearish" Liverpool advices, discouraging reports regarding textiles, and the consumption figures of 509,000 bales for March, which were below general expectations. Later, prices rallied on buying by trade and local houses, but the downward movement was resumed in the afternoon on the renewal of liquidation and poor support, the market closing barely steady at 17 to 25 points net loss. New Orleans spot middling declined 24 points to 15.68c., and the futures market closed 19 to 25 points lower on the day.

New York Futures	Closing Range To-day		Prev. day	
April	16.05	16.05	16.27	16.27
May	16.17	16.15	16.38	16.37
June	16.14	16.14	16.38	16.38
July	16.15	16.14	16.39	16.39
August	15.80	15.80	16.02	16.02
September	15.55	15.55	15.77	15.77
October	15.30	15.30	15.50	15.50
November	15.55	15.55	15.55	15.55
December	15.43	15.40	15.60	15.60
January	15.50	15.50	15.67	15.67
	New Contract			
October	15.05	15.04	15.25	15.24
November	15.15	15.10	15.30	15.30
December	15.21	15.19	15.40	15.38
January	15.29	15.26	15.44	15.44
February	15.36	15.36	15.56	15.56
March	15.47	15.46	15.66	15.66

	To-day	Week	Season	Last season
Receipts at ports	5,000	15,000	8,019,000	8,913,000
Exports, Gt. Brn.	6,000	6,000	1,186,000	1,807,000
Exports, Cont., &c.	10,000	20,000	4,907,000	5,400,000

COPPER was steady and unchanged. Electrolytic domestic, spot and export, spot and May delivery, quoted 18c. per lb., sellers. National Metal Exchange closing prices were:—May, 17.40c. offered; July, 17.25c.; Sept., 16.00c. nominal. Sales, nil. TIN easy at ¼c. decline. Straits metal, spot, 36¼c. May delivery, 36½c. per lb., sellers. National Metal Exchange closing prices were:—May, 36.25c.; July, 36.50c.; Sept., 36.80c. SPELTER easy at 5 points decline. East St. Louis, spot and May delivery, quoted 4.95c. per lb., asked. LEAD.—Spot unchanged at 5.50c. per lb. PIG IRON steady. No. 2 foundry again quoted $19.50 per ton, on Eastern Pennsylvania markets.

RUBBER.—Smoked sheet sellers were ¼c. lower for spot and April at 18½c., and April-May at 18¾c. per lb. First Latex crêpe sellers ¼c. lower. Spot and April, 15½c.; April-May, 15¾c. per lb. New York Rubber Exchange closing prices were 20 to 40 points lower. April, 14.60; May, 14.80; July, 15.20; Sept., 15.60; Dec., 16.20. Sales, 383 contracts.

COTTON OIL closed easy with refined futures 9 to 12 points lower. Closing prices:—Crude, spot, nominal at 7.37½c.; yellow, spot, 8.70c. bid. Futures.—May, 8.86c.; July, 9.08c.; Sept., 9.25c.; Nov., 9.10c.

TALLOW was steady and unaltered. Extra, loose, 6½c.; extra, in tierces, 7c. per lb., f.o.b. New York.

PETROLEUM.—Pennsylvania crude standard grades were unchanged at $2.70 to $2.80 per barrel.

TURPENTINE was quiet and unaltered at 54½c. to 56c.

JACKSONVILLE, April 14.—TURPENTINE was quiet and unchanged at 49½c. bid.

SAVANNAH, April 14.—TURPENTINE was steady and unchanged at 49½c. bid. ROSIN.—Grade F, $7.00; grade K, $7.15; grade WW, $7.75.

DULUTH, April 14.—LINSEED futures closed easy at 4½c. to 4¾c. decline. May, 282c.; July, 252c.

KANSAS CITY, April 14.—WHEAT futures closed easy, 3½c. to 3¾c. down. May, 99¾c.; July, 100¾c.

MINNEAPOLIS, April 14.—WHEAT futures closed easy, 3¾c. to 3¾c. decline. May, 106¼c.; July, 108¼c.

TOLEDO, April 14.—CLOVERSEED closed barely steady, 10 points lower to unchanged Cash, 11.40; Oct., 12.60.

WINNIPEG, April 14.—WHEAT.—Influenced by the weakness of foreign markets and the poorness of the cash demand, the market opened easy at 1¼c. to 2c. decline. There was a slight rally afterwards, some covering being influenced by reports that although seeding was progressing rains were needed, while a decrease in the visible supply was expected. The rally was, however, soon lost, and the market subsequently declined sharply under liquidation and bear hammering owing to reports of beneficial rains in the West and forecasts of showers generally. The close was weak, 5c. to 4¾c. lower. May, 108¾.; July, 111¼c.; Oct., 113¾c. OATS closed easy at ¼c. to 1c. decline. May, 51¼c.; July, 53½c.; Oct., 49¾c. BARLEY futures easy and 1¼c. lower. May, 49¼c.; July, 51¼c.

The visible supply of wheat in Canada shows a decrease of 3,000 bushels on the week at 74,681,000 bushels, which compares with 91,380,000 bushels last year, while the visible supply of oats is 47,000 bushels smaller on the week at 6,543,000 bushels, compared with 9,339,000 bushels a year ago.

LINSEED closed easy, 4c. to 5½c. down. May, 242½c.; July, 240c.

CHICAGO, April 14.—WHEAT opened easy at a fall of 1c. to 1¼c., with selling influenced by beneficial rains in the South-West, better crop advices from the North-West, and the easiness of Liverpool and Buenos Aires. After rallying on rumours that the Farm Board was buying and covering in anticipation of a reduction in the visible supply, the market weakened again on a renewal of selling stimulated by forecasts of showers, bearish Winnipeg advices, a poor cash demand, and an absence of export inquiries. The close was easy and 3½c. to 3¾c. lower. May, 107½c.; July, 108½c.; Sept., 111½c.; Dec., 115¼c.

MAIZE closed barely steady at ¼c. to 1¼c. decline. May, 82c.; July, 84½c.; Sept., 85½c.; Dec., 80½c. OATS closed easy at a fall of 1¼c.

(Continued at foot of next column)

AMERICAN PRODUCE MARKETS

NEW YORK, April 14.—WHEAT.—The cash market closed easy and 3½c. to 5c. lower. No. 2 red winter, 124½c.; No. 2 amber durum, unquoted; No. 2 hard winter, 111½c.; No. 2 Manitoba, 117½c. MAIZE easy at ½c. decline. No. 2 mixed, 92c., f.o.b. New York. OATS easy, 1½c. lower. White clipped, 50½c., f.o.b. New York. RYE easy, 2½c. down. No. 2 Western, 71½c., f.o.b. New York. BARLEY nominal, with No 2 malting unquoted.

The visible supply of wheat in the United States is 3,359,000 bushels smaller on the week at 165,019,000 bushels, which compares with 140,840,000 bushels last year; that of maize is 44,000 bushels larger on the week at 23,380,000 bushels, against 33,470,000 bushels; and that of oats is 505,000 bushels smaller on the week at 17,791,000 bushels compared with 11,718,000 bushels a year ago.

FLOUR was easy, 10c. to 15c. lower. Spring clears, $5.80; Kansas straights, $5.75; Minneapolis patents, $5.90; and bakers' clears, $5.10. Rye flour, $5.30 to $5.55.

RAILWAYS

—	Closing Prices Apl. 14	Apl. 12	—	Closing Prices Apl. 14	Apl. 12
Atchison	235	236	Int. C. Amer	27¼	27¼
Atl. Coast.	171	171	KansasCity	81	81
B. & O.	119½	119	Louisville	136	136
Do., Pref.	85	82	Minn.St.P.	30¼	30¼
Brooklyn M. Tsit	70⅞	70⅛	Miss. Pac.	92	92
Can. Pac.	210	211	Do., Pref.	135¼	137
Cent. N.J.	277¼	228¼	N.Mex.1 Pf	2	1¾
Ches. & O.	229¼	226	N.Y. Cent.	184¼	184⅛
Ch. G.W.	16	15¾	Nflk. & W.	255½	255½
Do., Pref.	46	45¾	N. Pacific	90½	90½
Ch. N.W.	85	85	Pennsylv'a	82¼	82¼
Ch. Mil.St.P.	23¼	23⅝	Reading	121	124
Ch.RockIs.	119	118¼	S.Ls. & S.F.	16¼	115⅞
Del. & Hud.	177½	177	S.L.& S.W.	66	66
Del., Lack.	141¼	141	S. Pacific	125	125¼
Erie	57⅛	57⅛	Southern	122	125
Do.,1st Pf.	64⅛	64½	Do., Pref.	99	99
G.N., Pref.	97	97	U. Pacific	231	233
Ill. Cent.	129	129	Do., Pref.	84⅜	84¼
Interboro' Rapid Tr.	33¼	33½	Wabash	61	60½
			Do.,Pf.,A	88	88

INDUSTRIALS

AirReduct.	143	144	Int. Match	82⅜	84
AlliedChem.	330	336	Int. Nickel	40⅝	41⅛
Am. Agric. Ch., Pref.	—	34	Int. Paper	30¼	29¾
Am. S. & R. Pwr.	96⅜	97¼	Int. Tele.	75¼	74⅜
Am. Can	152½	150¾	Kennecott	52¼	52⅝
Am. Loco.	79⅛	80	Kresge S.S.	32¼	32⅜
Am.Rolling Mills	91½	90¾	K'gar. 5%	34⅛	34¼
Am. Smelt.	72⅛	72¾	Liggett&M.	110	109½
Am. Sug.R.	66	66⅜	Loose. Wile	66¼	66½
Am. Tel.	271¼	269¼	MackTrcks.	85	85⅛
Am. Tob.	240	236	Mengel Co.	40⅞	41⅜
Am.Woolen	14¼	14¼	Nat. Bisct.	87¼	88
Anaconda	71⅛	71⅜	Nat.Cashlk.	64¾	65¼
Armour D.	7⅝	7⅝	Nat. Dairy	54½	54¾
As.DryGds.	49⅝	48½	N. Amer.	129	130
At'tic Ref.	49¼	49⅜	Packard	20⅞	21¼
Baldwin	33¾	33⅝	Pan.A.Pet.	56¼	57
BarnadallA	31⅛	31⅞	Pub. Ser. N.J.	117⅜	118¼
Beth. Steel	105⅞	106⅞	Pullman	82¼	82⅞
C.de Pascoe	60⅜	60	RadioCorp.	59⅜	59¼
Chile Copp.	55¼	55¼	R'm'g'n Rd	46	44⅞
Chrysler	43⅞	41⅞	Ryl. Dutch	54⅜	54⅛
Col. Fuel	71⅜	73½	Sears R'b'k	87⅞	90
Colum. Gas	84⅝	84¾	ShellTrans.	45½	46⅝
Col. Graph.	31¼	32	Shell Un.	24	24¼
Cons. Gas	131	131⅞	Sloss S. St.	44	44
Cont. Can	68¼	68⅜	Std.Brands	26	26¼
Cont. Oil	28¼	28½	Std. Gas	124⅛	126
Corn Prod.	103¼	105	Std. Oil of Cal.	70	70¾
Crucible	89½	89	Do., N.J.	78⅛	78⅞
DavisonCh.	38⅛	38⅝	Do., N.Y.	36⅝	36⅞
Deng Inc.	84½	82	Studebaker	41¼	42⅛
Du Pont	141	141⅛	TexasCorp.	57⅜	58¼
EastmanK.	238	239	Tex.G. Sul.	63	62½
Elec.P.& L.	94⅝	93	Tidewater	16⅞	17¼
Electric Storage	75	75	Un.Carbide	103⅛	103¾
Fox Films	42	43¼	Un. Fruit	97	96
Gen. Elec.	91⅛	92¾	United Gas	46½	46½
Gen. Foods	51⅞	52¼	U.S. L'ther	14⅛	13⅝
General Motors	52⅜	52⅞	U.S. Rbr.	33⅜	33½
Gillette	89¼	89¼	U.S. Steel	192¼	193
Goodrich	52	52⅜	Util. Pwr.	145¼	145¼
Goodyear	91	92	W. Un

MONEY MARKET

ADVERSE EXCHANGE MOVEMENTS

FALL IN THE ARGENTINE RATE

Easter currency demands were held responsible for the tighter conditions experienced in the short loan market yesterday afternoon. At the start funds appeared to be fairly plentiful, new money being generally obtainable at 2½ per cent. and sometimes at 2 per cent. Later, however, borrowers found it difficult to obtain money for the night at this rate, and considerable sums were taken from the clearing banks in the afternoon at their usual rate of 2½ per cent. Old loans carried at variable rates were usually renewed at 2½ per cent. To-day about £4,800,000 (net) will be disbursed in dividends on Government securities. The large banks were evidently not very well supplied with loanable funds, for they refrained from buying short bills, and discount brokers reported a small turnover with little or no outlet for bills. Rates were generally unaltered, but the tendency was slightly firmer in the afternoon owing to tighter money. There were again buyers of the "hot" Treasury Bills at 2$^{7}/_{16}$ per cent. The adverse tendency of the Foreign Exchanges noticeable yesterday was largely ascribed to Budget fears. The New York, Paris, Milan, Amsterdam, Berlin, and Zurich rates all moved against sterling.

The Bank rate is 3½ per cent., to which it was reduced from 4 per cent. on March 20. The banks' deposit rate is 1½ per cent., and the deposit rates of the discount houses are 1½ per cent. at call and 1½ per cent. at notice.

Loans (per Cent.).		Discount (Bank Bills) (per Cent.).			
Day to Day.	For short periods.	60 days.	3 months.	4 months.	6 months.
2—2⅛	2½	2$^{9}/_{16}$—2$^{5}/_{8}$	2½	2$^{9}/_{16}$	2$^{5}/_{8}$—2$^{3}/_{4}$
Discount (Treasury Bills):				(Fine Trade Bills)	
2 Mths.	3 Mths.	3 months.	4 months.	6 months.	
2$^{5}/_{16}$—2⅜	2$^{7}/_{16}$—2$^{1}/_{2}$	3⅛—3¼	3¾—4	4—4⅛	

National Bank of Belgium

	April 10	Inc. or Dec.
	Belgas	Belgas
Coin and bullion ..	1,795,575,000	+ 27,038,000
Securities: Belgium and abroad ..	829,332,000	— 5,152,000
Notes in circulation ..	2,901,812,000	+ 33,530,000
Current accounts ..	88,817,000	— 17,727,000

—*Reuter.*

National Bank of Czechoslovakia

(000's omitted)

	April 7	Inc. or Dec.
Assets	Crowns	Crowns
Gold stock	1,261,979	+ 37
Balances abroad and foreign currencies	1,890,395	— 16,425
Other cash	16,083	— 6,048
Bills discounted ..	238,812	— 48,239
Securities discounted ..	281,000	— 12,600
Advances on collaterals ..	58,442	— 6
State notes: debt balance and assets of the banking office of the Ministry of Finance ..	4,044,778	— 6,847
Other assets	227,706	— 21,248
Liabilities		
Capital and capital reserve fund	406,800	—
Reserve funds	101,588	—
Bank notes in circulation ..	6,652,655	— 358,146
Check account balances and other sums due at sight	648,629	+ 227,064
Other maturities: short term cash vouchers ..	163	—
Other liabilities	214,355	+ 19,636

Bank of Spain

	April 5	Inc. or Dec.
	Pesetas	Pesetas
Gold in hand	2,488,543,608	+ 196,920
Silver in hand	711,896,151	+ 3,957,066
Foreign Bills	34,728,528	+ 525,963
Discounts, &c.	2,002,556,966	+ 28,282,918
Treasury accounts, &c. ..	683,474,636	+ 1,379,770
Notes in circulation ..	4,439,565,800	+ 74,921,225
Current accounts, &c. ..	847,285,021	+ 7,665,622
Dividends, &c.	116,715,934	+ 74,927,684
Govt. securities	250,625,028	+ 123,878,793

—*Reuter.*

Foreign Exchanges

From 4.86^{7}/_{16}$ the New York rate steadily declined, and closed slightly over 4.86^{5}/_{16}$. Forward dollars were offered, the discount thereon being $\frac{1}{32}$c., one month, and $\frac{3}{32}$c., three months. At 124.17½ the Paris rate showed a decline of 4c., and the Milan rate also moved sharply against London, closing at 92.76½. Other Continental exchanges to show declines included the Dutch (12.10¾fl.), Swiss (25.09f.), and German (20.38m.). The Stockholm rate was slightly higher at 18.09kr.; Spanish pesetas were offered, the Madrid rate closing at 39.02¾p., compared with 38.97¾p. There was a sharp rise in the Batavia rate to 12.10¾fl. The feature among South American exchanges was a further setback in the Buenos Aires rate, which closed at 43¾d.

The following table gives the range of telegraphic exchange quotations within which business was reported yesterday:—

Place	Method of Quoting	Par of Exchan's	April 14	April 12
New York	$ to £	4.86⅔	4.86$^{31}/_{32}$-86$^{7}/_{16}$	4.86$^{31}/_{32}$-86$^{7}/_{16}$
Montreal	$ to £	4.86⅔	4.86$^{31}/_{32}$-86$^{7}/_{16}$	4.86$^{31}/_{32}$-86$^{7}/_{16}$
Paris ..	Fr. to £	124.21	124.15-124.22	124.20-124.23
Brussels ..	Bel. to £	34.92	34.84-34.92	34.84-34.84½
Milan ..	Lire to £	92.46	92.75-92.82	92.79-92.83
Zurich ..	Fr. to £	25.2215	25.09¼-09¾	25.09¼-10
Athens ..	Dr. to £	375	374¾-375¼	374¾-375¼
Helsingfors	M. to £	193.23	193.05-193.30	193.10-193.30
Madrid ..	Pes. to £	39.2215	38.96-39.10	38.95-39.05
Lisbon ..	Escu. to £	—	108¼-108½	108¼-108½
Amsterd'm	Fl. to £	12.107	12.10¼-12.11	12.10¼-11¼
Berlin ..	M. to £	20.43	20.37½-38¾	20.38-38¼
Vienna ..	Sch. to £	34.58½	34.52-34.55	34.50-34.55
Budapest ..	Pen. to £	27.62	27.48-27.87	27.48-27.88
Prague ..	Kr. to £	164.25	164.12½-164.37½	164.12½-164.37½
Warsaw ..	Zloty to £	43.38	43.37-43.42	43.31-43.43
Riga ..	Lats to £	25.2215	25.17-25.27	25.17-25.27
Bucharest	Lei to £	813.6	816½-819	817-819
Constant'p.	Pi. to £	110	1.0251	1.0251
Belgrade ..	Din. to £	275.2215	274¾-275¼	274¾-275¼
Kovno ..	Lit. to £	48.68	48⅝-48¾	48⅝-48¾
Sofia ..	Lev. to £	673.650	668-674	668-674
Reval ..	R.Kr.to£	18.150	18.20-18.27	18.20-18.27
Oslo ..	Kr. to £	18.150	18.16⅜-16¾	18.16¼-16¾
Stockholm	Kr. to £	18.150	18.08¾-09¼	18.08¾-09¼
Copenh'n	Kr. to £	18.150	18.16¼-16¾	18.16¼-16¾
Alexandria	Pst. to £	97⅛	97$^{13}/_{16}$-97$^{15}/_{16}$	97$^{13}/_{16}$-97$^{15}/_{16}$
Bombay	Per rup.	18d.	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$
Calcutta	Per rup.	18d.	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$
Madras ..	Per rup.	18d.	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$	1/5$^{31}/_{32}$-1/5$^{7}/_{8}$
Hong-kong	Per dol.	—	1/6$^{1}/_{16}$-1/6$^{3}/_{16}$	1/6-1/6$^{1}/_{8}$
Kobe ..	Per yen	24.58d.	2/0$^{9}/_{16}$-1$^{5}/_{16}$	2/0$^{9}/_{16}$-1$^{5}/_{16}$
Shanghai	Per tael	—	1/11-1/11$^{1}/_{16}$	1/11-1/11$^{1}/_{16}$
Singapore	Per dol.	2/4	2/3$^{31}/_{32}$-3$^{1}/_{16}$	2/3$^{31}/_{32}$-3$^{1}/_{16}$
Batavia ..	Fl. to £	12.107	12.10¾-11¾	12.09¾-10¾
Manila ..	Per dol.	2/0½	2/0$^{9}/_{16}$	2/0$^{9}/_{16}$
Rio d. Jan.	Per mil.	5.899d.	5$^{47}/_{64}$-5$^{51}/_{64}$d.	5$^{47}/_{64}$-5$^{51}/_{64}$d.
B. Aires ..	Per dol.	47.577d.	43⅜-43$^{15}/_{16}$	43⅞-44⅛
Va'paraiso	$ to £	40	39.80	39.80
Monte'deo	Per dol.	51d.	45⅝-46⅛	45⅞-46⅛
Lima† ..	Soles to £	12.166	12.452	12.452
Mexico ..	Pesos to£	10.76	10.15-10.35	10.15-10.35

† 90 days. ‡ Based on legal stabilization at $2.90-3.03 to 100kr. ‡ Nominal.

Empire Exchange Rates

Buying Rates per £100								
	Demand	30 days' sight	60 days' sight	90 days' sight	Selling Rates	Cable Transfers	Demand
On:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Australia ..	92 12 6	92 1 3	91 10 0	90 18 9			
New Zealand ..	92 17 6	92 6 3	92 2 15	91 19 6			
Africa & Rhodesia	99 15 0	99 8 2	99 0 7	98 12 6			
					On:—	£ s. d.	£ s. d.
					Australia ..	93 17 6	93 10 0
					New Zealand ..	95 7 6	95 0 0
					Africa	99 15 0	99 12 6
					Rhodesia	99 16 3	99 13 9

South American Exchange Rates

Country	Method of Quoting	Parity	Latest rate sight	Previous rate sight
Ecuador ..	Sucres to £	24.3325	24.55	24.80
Venezuela ..	Bolivares to £	25.25	25.60	25.50
Colombia (Bogota)	Pesos to £	5.00	5.06	5.04
Nicaragua ..	Cordobas to £	4.87	4.92	4.92
Salvador ..	Colones to £	9.73	9.83	9.87
Bolivia ..	Pence to Boliviano	18d.	18d.†	18d.

† 90 days.

No bullion movements were announced by the Bank of England yesterday. The net efflux since Wednesday last therefore remains at £14,170, as shown below:—

Arrivals		Withdrawals	
	£		£
April 10—		April 10 —	Nil
Sova.	20,814		
Bar gold ..	9		
April 11—		April 11 —	Nil
Bar gold ..	7		
April 12 —	Nil	April 12—	
		Sova.	35,000
April 14 —	Nil	April 14 —	Nil
Net efflux ..	14,170		
Total ..	£35,000	Total ..	£35,000

Net influx for 1930 to date, £13,451,247; net efflux for 1929 (according to the published movements of gold), £8,228,489.

In the bullion market the price of bar gold remained at 84s. 11½d. per oz.

Silver was a steady market with buyers rather more in evidence than sellers at the close. The price remained at 19$^{1}/_{16}$d. per oz. for both cash and forward delivery.

HOME COMMERCIAL MARKETS

GRAIN AND FARM PRODUCE

LONDON (The Baltic Exchange), April 14.—The Exchange will be closed from Thursday next until the following Tuesday morning.

Wheat.—Demand for cargoes was inactive and with easy week-end advices from North America quotations were 3d. to 6d. per quarter lower. For a cargo of No. 1 and No. 2 hard winter (Gulf), April, 41s. 4½d. and 40s. 4½d. were asked respectively, and 42s. for Pacific (half-soft and half western white), April. Rosafe, 63½lb., (old), May 1 loading, was offered at 40s. 3d., and Barusso, 62lb., April, at 38s. 6d. Australian, on passage, was obtainable at 42s. Parcels opened 6d. to 9d. per quarter easier in sympathy with lower American advices and quotations receded further on reports of beneficial rains in U.S.A. Trading was quiet. No. 6 Manitoba, per Aurania, sailing April 19, sold at 30s.; Rosafe, 63½lb., per Alsur, arrived, at 40s.; and Barusso, 62½lb., per Calandpiden, afloat, at 37s. 9d. Liverpool paid 39s. for No. 2 mixed durum, April. Hull paid 36s. 9d. for French wheat (on sample), April-May 15. For No. 6 Manitoba (Atlantic), per Maine, sailing April 9, London paid 29s. 9d.

The wheat futures market closed weak and 1s. under Saturday's final values:—

Per 480lb.	Open'g values	1.15 values	3.15 Call	Closing values	Prev. closing values
	Manitoba Grade				
	s. d.	s. d.	s. d.	s. d.	s. d.
May	40 0	40 0	39 9	39 6	40 6
July	40 6	40 6	40 3	40 0	41 0
	London Grade				
May	37 3	37 3	37 0	36 9	37 9
July	37 9	37 9	37 6	37 3	38 3

Maize was in poor request and quotations were 3d. to 6d. per qr. below Saturday. For 5,300 tons La Plata, per Tottenham, April, 26s. 6d. was paid. For this quality April 26 clearance 27s. 3d. was asked; and 26s. 6d. for April-May and May-June. Parcels were in quiet request, at 5d. to 6d. per qr. decline. La Plata, per Maplegrove, afloat, sold at 30s.; Feb.-March at 29s. 9d.; April-May at 24s. 3d.; May-June at 24s. and 24s. 1½d. to 23s. 9d.; and June-July at 24s. 1½d. to 23s. 7½d.

Barley was quiet and rather easier. Danubian-April-May, was offered at 18s. 9d. and Russian, April-May, at 19s.

Oats were quiet at late rates. La Plata, April, were offered at 15s.; May at 15s. 3d.; and June at 15s. 6d.

At Mark-Lane there was a good attendance, but business was of only moderate extent at mostly lower prices. English wheat was steady at 40s. to 41s. per 504lb. Foreign wheat was obtainable at 3d. to 6d. decline. No. 1 Northern Manitoba (Vancouver), ex ship, 45s. 6d.; No. 2, 44s. 9d.; No. 3, 43s. 9d.; No. 4 Manitoba, 43s.; No. 5 (Atlantic), 40s. 9d.; No. 6, 39s. 9d.; No. 2, mixed durum, 39s.; No. 3, hard winter (Gulf), 43s.; Rosafe, 62½lb., 41s. 6d.; Barusso, 62½lb., 40s. 6d.; and Australian, 43s., per 496lb. Flour remained quiet at late rates. London straights run, 36s. to 37s.; and country straights run, 30s. 6d. to 32s. 6d. per 280lb. Maize was quiet and 6d. lower. La Plata, landed, 32s. 6d.; and ex ship, 31s. 6d. per 480lb. Barley continued in poor demand. English malting, 29s. to 42s.; English feed (new), 27s. to 28s. 6d.; Californian, 34s. to 40s.; Chilean brewing, ex store, 33s. to 37s.; and Smyrna, landed, 34s. to 36s. per 448lb. Persian, landed, 29s. 3d.; Russian, 22s. 6d., and ex ship, 20s. 6d. per 400lb. Oats were firm owing to scarcity with home grown at 19s. to 21s. and Scotch, landed, 21s. 6d. per 3cwt. Foreign descriptions, however, were easier. La Plata, landed, 16s. 9d.; ex ship, 15s. 9d.; mixed feed, 14s. 6d.; German, 20s.; North Russian, 16s.; South Russian, 16s. 6d.; Chilean white, landed, 21s. 6d.; and Chilean tawny, 17s. 6d. per 320lb. Beans were quiet. Madagascar butter, 34s. 6d. to 35s. 6d.; and Danubian, H.P., 21s. per cwt. Peas steady. Japanese were narrowfat (new), 19s. per 112lb. Wheatfeed was maintained. Middlings, 6s.; fine middlings, 7s. 6d.; bran, 5s. 3d. to 5s. 6d.; and broad bran, 5s. 6d. to 6s. per cwt. Oatmeal was steadily held. Fine Middlothian, 18s.; Aberdeen, 14s.; American, 15s. to 15s. 6d.; and rolled oats, 16s. 9d. per 112lb.

LIVERPOOL, April 14. Wheat.—Shipment parcels were in very quiet demand at 3d. to 9d. per qr. decline. No. 1 N. Manitoba, April, quoted 43s. 6d.; No. 2, sailing April 19, 42s. 6d.; No. 3, nearly due, 41s. 6d.; No. 4 Manitoba, shortly due, 40s. 6d.; No. 5 ditto, sailing April 19, 38s. 3d.; No. 6, 31s.; No. 2 hard winter, Gulf, April, 39s. 9d.; No. 2 mixed durum, April, 36s. 3d.; Rosafe, 63lb., afloat, 38s. 6d.; April, 39s. 9d.; Baril, 62½lb., April, 38s. 6d.; May, 38s. 9d.; Barusso, 62½lb., April, 38s. 6d.; May, 39s.; Australian, afloat, 41s. 6d. and white Western Pacific, April-May, 42s. 6d. The only sale reported was No. 2 mixed durum, sailing April 19, at 36s. to Manchester. Spot parcels were quiet and 1d. to 1½d. per central lower. Graded wheat futures opened 1½d. to 1¾d. lower on easy closing American markets and further declined on private advices reporting beneficial rains in the American north and south-west and also in Canada. In the afternoon further losses were sustained owing to lower opening Argentine advices and some pressure from La Plata shippers. The market closed very dull, 2¼d. to 2¾d. per central lower on the day. Sales amounted to 350 loads. Official settlement prices:—May, 7s. 11d.; July, 8s. 1d.; Oct., 8s. 3d.

Graded Wheat Futures

Amer. Futures	To-day			Previous Day		
Delivery	Highst.	Lowst.	Closing	Highst.	Lowst.	Closing
April ..	8.22	8.22	8.16	—	—	8.25
May ..	8.24	8.17	8.19	8.26	8.23	8.26
June ..	—	—	8.20	—	—	8.26
July ..	8.26	8.20	8.22	8.29	8.25	8.28
August ..	—	—	8.19	—	—	8.25
September	—	—	8.16	—	—	8.22
October	8.17	8.12	8.14	8.19	8.16	8.19
November	—	—	8.13	—	—	8.19
December	8.18	8.13	8.15	8.19	8.18	8.20
January	8.18	8.14	8.16	8.21	8.19	8.21
February	—	—	—	—	—	8.24
March ..	8.24	8.19	8.22	8.27	8.25	8.27
April ..	—	—	8.24	—	—	8.29

The Alexandria cotton market was closed to-day.

MANCHESTER, April 14.—The market was rather quiet. Some further unfavourable news was received from India, Amritsar and Karachi having officially declared boycotts. The period mentioned in both these cases is one year, and not three months as in Bombay and Delhi. No fresh business was mentioned to-day, merchants being very much concerned with the present situation. A number of shippers state that the Government should take strong measures to deal with the situation. China was again a poor buyer, though a good line of Cheshire cloths was reported to have been taken. Egypt displayed more interest in bleaching cloths, and West Africa and South America did a varied trade, while orders for home consumption were fairly numerous. American and Egyptian counts of yarn were in poor request.

WOOL

BRADFORD, April 14.—Although the strike has not been as general as the trade unionists expected, business has been somewhat curtailed, being additionally affected by the nearness of the Easter holidays. Spinners have covered their immediate requirements in tops and are content to await further developments. The keener demand for raw material at the centres of production is maintained and the tendency of prices continues to be against purchasers. Prices of tops are about as follows:—Sixty-fours, warp, 28d.; average, 27d.; 56's, 20½d.; 50's, 17½d.; 40's, prepared, 14½d.

	Sales		Export		Imports	
Description	To-day	So far this week	To-day	So far this week	To-day	So far this week
American Brazilian, &c. ..	3,420	6,670	—	—	—	—
Peruvian, &c. ..	500	1,250	—	—	—	—
Egyptian, &c. ..	500	800	—	—	—	—
African, &c. ..	250	350	—	—	—	—
East Indies, &c. ..	2,100	3,600	1,500	2,500	1,500	3,004
	230	330	—	—	—	266
Totals— This week	7,000	13,000	1,500	2,500	1,500	3,270
Last week	5,000	10,000	100	200	6,585	6,585

COTTON

LIVERPOOL, April 14.—Apart from continued buying of Egyptian for shipment to Americs demand for spot cotton was rather moderate and the tendency of prices was easier. Quotations of American were 2 points lower; middling, 8.66d. Brazilian and Peruvian also declined 2 points; Pernam fair, 8.11d.; g.f. smooth, 9.06d.; and g.f. Taugnis, 9.31d. Egyptian were 5 points higher to 5 points lower; f.g.f. Sakellaridis, 13.06d.; and f.g.f. Upper, 10.93d. African fell 2 points; middling West, 8.56d.; and g.f. Fast, 9.21d. East Indian were 5 points down; fine m.g. Broach, 6.30d.; and fine No. 1 Oomras, 5.65d.

American futures opened 2 to 4 points lower following easier week-end advices from America, and showed an irregular undertone during the morning owing to Continental and Bombay selling. Some trade support, however, led to a slight recovery, and at midday values showed a fall of 4 to 5 points. Further easiness resulted in the afternoon from lower opening advices from New York and a rather bearish consumption report showing 500,000 bales in the United States for March, against 502,000 bales in the same month last year. The close was quiet and 5 to 9 points lower. Liverpool closing prices:—May, 8.19; July, 8.22; Oct., 8.14; Jan., 8.16. New York 10.30 a.m. prices:—May, 16.27; July, 16.27; Oct., 15.42; Jan., 15.62.

Egyptian futures.—Sakellaridis contracts opened 2 points lower, and with Continental liquidation and poor support closed steady at a decline of 2 to 12 points. Closing prices:—April, 13.07; May to Sept., 13.03; Oct., 13.01; Nov., 13.04; Dec., 13.08; Jan., 13.14; Feb., 13.30; March and April, 13.39. Upper contracts closed steady, 7 points higher to 5 points lower on the day. Closing values:—April, 10.08; May, 10.11; June, 10.12; July to Sept., 10.11; Oct. and Nov., 9.85; Dec. and Jan., 9.95; Feb., 10.00; March and April, 10.06.

Empire futures finished irregular at 6 to 11 points decline. Closing prices:—April, 8.09; May and June, 8.03; July, 8.05; Aug., 7.96; Sept., 7.97; Oct., 8.02; Nov., 7.92; Dec. and Jan., 8.00; Feb., 8.02; March and April, 8.10.

Indian crystallized, spot, quoted 20s. 6d. to 22s. 9d.; white Mauritius, spot, quoted 20s. 3d.; 99 per cent., April, quoted 11s. 6d., c.i.f. White Java, April-May, quoted 10s. 7½d., c.i.f., Europe; March-April, 9s. 10½d.; July-Sept., 10s. 4½d.; Oct.-Dec., 10s. 6d., c. and f., India-Czech granulated, prompt, quoted 9s. 3d.; April-Aug., 9s. 4½d., f.o.b., Hamburg. Dutch granulated, prompt, quoted 9s. 9d., value, f.o.b., Rotterdam. Raws were quiet; preferential, 96 per cent., April-May, quoted 11s. 6d., value; San Domingo and/or Cuban, 96 per cent., May parcels, sold at 7s. 6¼d.; June quoted 7s. 7½d., value, c.i.f.

White sugar futures were quiet; Aug. delivery sold at 10s. 1½d. Calls:—

Month	10.30 a.m.		3.15 p.m.		4.15 p.m.	
	Sellers	Buyers	Sellers	Buyers	Sellers	Buyers
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
April	9 9	9 3	9 9	9 3	9 7½	9 4½
May ..	9 8¼	9 6	9 8¼	9 6	9 8¼	9 6
Aug. ..	10 2¼	10 0¼	10 2¼	10 0¼	10 2¼	10 0¼

Raw sugar futures were steady; May sold at 6s. 11½d.; Aug. delivery, at 7s. 1½d. and at 7s. 1½d. and 7s. 2¼d. (combined). Calls:—

Month	10.30 a.m.		3.15 p.m.		4.15 p.m.	
	Sellers	Buyers	Sellers	Buyers	Sellers	Buyers
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
May ..	6 11¼	6 10½	6 11¼	6 10½	7 0	6 10½
Aug. ..	7 2¼	7 1½	7 2¼	7 1½	7 2¼	7 1½
Oct. ..	7 4½	7 2¼	7 3¼	7 2¼	7 3¼	7 2¼
Dec. ..	7 5¼	7 3¼	7 5½	7 4½	7 5¼	7 4¼

New Contract Basis 96 Per Cent., C.I.F.

Jan. ..	8 1½	8 0	8 2¼	8 0½	8 2¼	8 0¼
March	8 5¼	8 3¼	8 5¼	8 4½	8 5¼	8 4½
May ..	8 8¼	8 6¼	8 8¼	8 6½	8 8¼	8 6¼

Imports, deliveries and stocks of raw sugar for the week ended April 12:—

—	Imports		Deliveries		Stocks	
	1930	1929	1930	1929	1930	1929
London ..	90	9,168	8,153	1,228	41,816	23,642
Liverpool ..	—	7,376	12,857	12,748	127,364	80,114
Total tons	90	16,544	21,010	13,986	169,180	105,756
Last week ..	6,576	16,698	10,527	5,727	190,100	103,198

Rum.—Landed in London last week, 142 puncheons; delivered, home consumption, 170; export, 71; stock, 19,244 puncheons against 19,125 puncheons a year ago.

Coffee.—The spot market ruled quietly steady. Brazilian:—Landed in London last week, 495 bags; delivered, home consumption, 34; export, 10; stock, 6,438 bags against 7,053 bags a year ago. Central American:—Landed, 9,323 packages; delivered, home consumption, 2,968; export, 3,125; stock, 103,832 packages against 94,602 packages last week. Other kinds:—Landed, 7,896 packages; delivered, home consumption, 1,520; export, 1,907; stock, 120,468 packages against 76,695 packages in 1929. Futures nominal.

Cocoa.—Landed in London last week, 10,540 bags; delivered, home consumption, 4,151; export, nil; stock, 205,288 bags against 220,570 bags a year ago. Accra was quietly steady; fair fermented, April-June, quoted 35s. 6d. per cwt.; May-July, 29s., value, f.o.b., Liverpool contract. Futures were quietly steady. Sept. delivery sold at 35s. 10½d.; Dec. at 41s. Sales, 20 tons. Calls (Accra cocoa):—

Month	11 a.m.		4 p.m.		4.50 p.m.	
	Sellers	Buyers	Sellers	Buyers	Sellers	Buyers
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
April ..	36 10½	37 9	39 7½	38 3	40 6	38 3
May ..	39 10½	39 6	39 9	39 6	40 6	39 7½
July ..	40 6	40 3	40 6	40 4½	41 6	40 4½
Sept. ..	40 10½	40 7½	41 0	40 10½	42 0	40 10½
Dec. ..	40 10½	40 9	41 0	40 9	42 0	40 10½

Tea.—At auction 28,000 packages of Indian grades were offered. The sale passed without much change in prices compared with last week, although common kinds were firm and frequently showed ¼d. per lb. advance. All tea was well supported up to 1s. per lb., according to quality; for useful medium sorts between 1s. and 1s. 6d., however, demand was rather less active and a few lots were withdrawn. The few fine autumnal invoices made full rates and were dearer in tendency, the selection of these kinds being now very small. Common broken Pekoe Souchong sold from 9d. to 9½d.; common broken Pekoe from 8¾d. to 9¾d.; medium broken Pekoe Souchong from 9½d. to 1s. 1½d.; medium broken Pekoe from 10d. to 1s. 4½d.; fine and finest broken Pekoe and broken orange Pekoe from 1s. 7d. to 3s. 0½d.

Rice was steady. Burma No. 2, cleaned, spot, quoted 12s. 6d. per cwt.; April-May, in singles to Continent and U.K., 12s. 1½d.; No. 3, doubles to Levant, April-May, 12s. 1½d., sellers, c.i.f. Landed in London last week, 12 tons; delivered, 52; stock, 2,482 tons against 4,149 tons a year ago.

Tapioca was steady. Fine Java, spot, quoted 27s.; April, 25s. 6d., sellers, c.i.f. Fair flake Singapore, April-May, quoted 14s. 9d., sellers, c.i.f., Havre. Seed pearl, April-May, quoted 14s. 9d., value, c.i.f. Java seed, spot, quoted 25s.; April, 24s., value, c.i.f.

Spices.—Pepper was quiet and barely steady. Black Singapore, spot, quoted 1s. 0½d.; Lampong, 1s.; white Muntok, 1s. 3½d., sellers. To arrive, black Singapore, f.a.q., March-May, quoted 11½d., value; Lampong, March-May, sold at 11¼d.; May-July, at 11d.; Aug.-Sept., at 10¾d. to 10¾d. per central lower; white Muntok, March-May, at 1s. 2¼d.; May-July, at 1s. 2d.; Aug.-Oct., at 1s. 1½d., c.i.f., delivered weight. Black: Landed in London last week, 33 tons; delivered, 37; stock, 997 tons against 1,015 tons a year ago. White: Landed, 58 tons; delivered, 60; stock, 799 tons against 592 tons a year ago. Cloves steady; Zanzibar, spot, quoted 11½d.; May-July, 11½d., value, c.i.f. Landed, 1,221 bales; delivered, 183; stock, 3,367 bales against 4,039 bales a year ago.

Rubber.—Plantation grades were dull and slightly easier. Smoked sheet, spot and April, sold at 7$^{7}/_{16}$d. per lb.; and buyers; May, 7$^{7}/_{16}$d. and buyers; June, 7½d., and buyers; July-Sept., 7½d. to 7$^{15}/_{16}$d., and sellers; Oct.-Dec., 8d. to 8½d., and sellers; Jan.-March, 8¾d. to 8¾d., and value; crepe, spot, 7½d. to 7¾d., and value. Para grades were unchanged. Hard fine, spot, quoted 8½d., sellers. Landed in London last week, 1,997 tons; delivered, 1,141; stock, 72,339 tons, against 30,346 tons a year ago and 58,945 tons in 1928. Landed in Liverpool, 838 tons; delivered, 170; stock, 22,676 tons, against 4,591 tons a year ago. American March figures:—Arrivals, 45,000 tons; consumption, 35,914; afloat, 63,646; stock, 143,500 tons.

Gambier was quiet. Good marks, April-May, quoted 27s. 6d., value, c.i.f.

Shellac.—The spot market was quiet; T N Orange, basis fair, quoted 132s. 6d. per cwt.; A C, 152s. 6d., sellers. Futures were easier; T N, May delivery, quoted 126s. 6d., sellers; Aug. delivery sold at 131s. to 129s.; Oct. delivery at 132s. Shipment market quiet; T N Orange, in bags, April-May, quoted 123s., sellers, c.i.f. Calcutta cable dated April 14 gives:—Spot, May and June, quoted Rs.60, sellers.

Hemp.—Manila receipts last week amounted to 23,000 bales, against 38,000 bales a year ago. Estimates for this week and next are 32,000 bales and 28,000 bales respectively. The market was quietly steady. Grade J, April-June, quoted £29 10s., sellers; K, £29 15s., value; L, No. 1, £27 15s., value; No. 2, £25, value; M, No. 1, £25 15s., value; No. 2, £23 15s., value, c.i.f. African sisal steady; Tanganyika and Kenya No. 1, good marks, April-June, quoted £34, value; f.a.q., £33, value, c.i.f. Mexican was unchanged.

Jute opened with a quieter tone, but closed steady after a small business. First marks, March-April, quoted £24 12s. 6d. per ton, value; April-May sold at £24 15s., and value; May-June, at £24 15s., and value; new crop, Aug.-Sept., at £20 7s. 6d., and value; Sept.-Oct., quoted £20 7s. 6d., value; lightings, April-May, £23 7s. 6d.; May-June, sold at £23 15s., and sellers; hearts, April-May, quoted £22 10s., sellers; Dalsee, 2 and 3, April-May, quoted £24 5s., value; Tossa, 2 and 3, April-May, £25 10s., sellers, c.i.f. Calcutta cable dated April 14 gives:—Firsts, spot, quoted Rs.49 to 49¼; Dalsee, Rs.46 8s., sellers.

Hessians and Twills were quiet. 10oz. spot, quoted 24s.; April-June, 24s., value; 8oz., spot, quoted 19s. 9d.; April-June, 20s., value, per 100 yards; Liverpool twills, April-June, quoted 67s. 6d.; B., 57s. 6d., value, c.i.f., per 100 bags.

Copra was steady. Singapore, f.m.s., April-May, quoted £22 per ton, value, c.i.f., Rotterdam. Ceylon, f.m.s., April-May, quoted £23, value, c.i.f., usual ports. Dutch E. Indies, f.m.s., April-May, quoted £22, value, c.i.f., one port. Mixed (no Pad.), April-May, quoted £20 17s. 6d., value. South Sea, kiln dried, £20 15s., sellers, c.i.f., Marseilles.

LIVERPOOL, April 14.—Sugar Exchange.—Until the New York sugar market comes into line on Monday week, April 28, with summer-time working, the afternoon call on the Liverpool Sugar Exchange will be held at 4.5 p.m. instead of 3.5 p.m. It has also been decided to give sellers prices first at the official calls. The market opened with prices 1½d. per cwt. lower, and during the morning the market ruled quiet with business confined to March at 8s. 0½d. to 8s. 0¾d. Final quotations remained at the initial level, and, there being no variation thereafter, the close was steady with quotations 1½d. under Saturday's closing level.

—	Opening	4.5 p.m.	Closing
May	8/1s.-8/0½b.	8/1s.-8/0½b.	8/1s.-8/0½b.
Aug.	8/4¼s.-8/3¾b.	8/4¼s.-8/3¾b.	8/4¼s.-8/3¾b.
Oct.	8/7s.-8/6½b.	8/7s.-8/6½b.	8/7s.-8/6½b.
Dec.	8/9½s.-8/9b.	8/9½s.-8/9b.	8/9 paid
Jan.	8/10½s.

COMPANY MEETINGS

RIO TINTO COMPANY

A JUBILEE BONUS

LARGER INCOME AND REDUCED EXPENDITURE

REVIEW OF RESULTS FOR 1929

SULPHUR AND COPPER SUPPLIES

FUTURE OF PRODUCTION AND PRICES

EFFECTS OF WORLD-WIDE EXTRAVAGANCE

SIR AUCKLAND GEDDES ON DIFFICULTIES AHEAD

The FIFTY-SEVENTH ORDINARY GENERAL MEETING of the shareholders of the Rio Tinto Company, Limited, was held yesterday at the Cannon-street Hotel, Cannon-street, London, E.C.

The RT. HON. SIR AUCKLAND GEDDES, G.C.M.G., chairman of the board, presided.

The SECRETARY, Mr. R. H. Beecher, read the notice convening the meeting and the auditors' report for the year 1929. The minutes of the previous meeting were taken as read.

The CHAIRMAN.—Gentlemen, I presume that you will as usual take the report and accounts as read. (Agreed.) Before proceeding to the main subject on which I plan to address you to-day I must refer to some points on the balance-sheet.

"AN IMPORTANT INNOVATION"

You know, of course, that our capital was increased and now stands at £3,750,000. You will have noticed that we have instituted an investment and general development fund—a most important innovation. The amount of new money nominally available for this fund was £2,250,000—£2,500,000 the produce of the issue of 50,000 shares at £50, less £250,000 added to the capital account. From the £2,2[illegible],000 nominally available the expenses of the issue had to be deducted. These require no comment. To the fund we have added £250,000 taken from revenue as a general allowance for depreciation on outlay and the amount at credit of the emergency account which we instituted last year to meet the payment of certain consequential taxes due to the Spanish Government as a result of our general settlement of tax arrears. About these I have nothing to add to the full statement I made last year. I shall refer to the investment and general development fund later.

For the moment, if you will look at the assets side of the balance-sheet, you will see that the cash plus investments, other than in subsidiary companies, plus debtors, plus stocks and stores—in other words, our liquid assets—equal almost exactly the total of our capital and reserve fund. This I hope you will regard as satisfactory.

THE REVENUE ACCOUNT

In the revenue account you will see that we have considerably reduced our administrative expenses as compared with last year; that we have allowed £278,512 for depreciation, and that our income is better. Here I must pause for a moment to contradict a statement I have seen in print that part of our profit resulted from the sale of stocks and shares. It did not. Appreciations and depreciations of capital value realised on the sale of investments are applied to the book cost of the remaining investments.

As a result of our happier experience in 1929, I shall have to propose to you before I sit down that in addition to paying the usual dividend on the Preference shares, we pay a final dividend of 2s., plus a bonus of 5s. per share on the Ordinary shares, both less tax.

We have suggested the payment of a bonus this year by way of celebrating a jubilee. This is the fiftieth consecutive ordinary general meeting at which your chairman for the time being has had the satisfaction of asking you to approve the payment of some dividend, even if only, as in the years 1920 and 1921, following the great strike, on the Preference shares. This is the hidden meaning of the bonus, to give our shareholders an opportunity of drinking to the health of the staff and workpeople of the company in many lands without whose loyal cooperation through many years the company could not have attained its present position.

PENSION SCHEME FOR SPANISH EMPLOYEES

But we propose to celebrate our dividend jubilee even more practically. I am confident—your whole board is confident—that it is your wish to recognise the good work of the Spanish staff and workpeople of the company. We have therefore decided to inaugurate a pension scheme, entirely non-contributory, for the benefit of the Spanish staff and workpeople, the original section of the company's non-British employees. The details will be announced in Spain in a few days' time and the pensions of that section of our employees, like the pensions of the British staff, will then be pensions as of right, instead of the *ex gratia* pensions we have granted in the past.

While on this subject, I may refer briefly to the continuing effort we are making to improve the wages and housing of our employees. We shall complete this year the building of the Barrio Reina Victoria at Huelva, the first section of our housing scheme there. This year we shall also complete and occupy the new hospital at Huelva. At the Mines, at Rio Tinto, the extension of the town of El Valle proceeds less rapidly than we wish, but our difficulty is the supply of masons. Now that the new concentrator is almost finished, the men engaged on that work can be transferred to house building. I shall have more to say about the concentrator in a few minutes.

QUESTION OF ACCIDENTS

There remains in connexion with welfare work the question of accidents. Last year was not a good year. We are doing what we can to diminish accidents. We have appointed one of our most experienced engineers, Mr. Timmis, "Safety Officer," and I hope that his critical eye will help us to protect the men from their own disregard of danger. In the meantime, through building more and better houses, through better wages and better conditions of work, we are doing what we can to ensure that the people of our district in Spain share in the wellbeing of the company.

But I must hurry. Our enterprise in Spain is now only one of our many interests, although it is the most vividly human part of our activities. There is something of the patriarchal relationship there between employer and employed which does not exist in the same form in any of our other National establishments. I was at the the mines in Spain last month, with Mr. Buchanan and Mr. Gray of your board, and after careful examination of the position we gave the most precise instructions to the general manager that with his staff he was to keep constantly in review the actual earnings of the men to see that even in the less good cases, such as those of unskilled men of less than full physical efficiency, work was found and pay was arranged to make a decent standard of living possible.

We are now ready to deal with two vital questions which affect the whole future of our enterprise. What is the future of sulphur in pyrites? Where is the world's supply of copper to come from?

SULPHUR STATISTICS

The world production of sulphur as brimstone has increased from 581,282 metric tons in 1900 to 818,576 metric tons in 1909; to 1,828,253 metric tons in 1919; to 2,765,439 metric tons in 1929. The corresponding figures for pyrites are from about 4,000,000 metric tons in 1900 to 4,886,058 in 1909; to 4,010,659 in 1919; to about 5,240,000 metric tons of pyrites, containing about 2,100,000 tons of available sulphur, in 1929. So we can see that the world consumption of sulphur has risen from 2,500,000 tons to approximately 6,000,000 tons in the 30 years 1900-1929. But whereas the sulphur of 1900 came as to almost four-fifths from pyrites and one-fifth from brimstone, the sulphur of 1929 was derived almost equally from the two sources. This is very important because behind it lies the preference of consumers for sulphur as brimstone—a preference that is marked by the sharp price differential that it has been necessary for the pyrites producers to allow in order to retain their diminishing percentage of the market.

There is another point to which I must draw your attention before I go further. We are now waiting for the death of the trade cycle of the "twenties" and the birth of the cycle which will occupy the "thirties." We may therefore assume that after a year or two in which the expansion in the sulphur consumption rate is checked, or even if we have a year or two of actual regression, the growth of the chemical industries and the increased use of artificial fertilizers will throughout the coming cycle force an increase of sulphur consumption on the world comparable to that of each of the last three decades. From this we might easily conclude that all would be well. We should secure our share of the increase and that would be that.

UNUSUAL FEATURES IN THE POSITION

So far as I can see, this dying cycle is transitional in the world of sulphur, and perhaps not only in the world of sulphur. It may pay us to examine this thought for a few moments. When the trade cycle of the "twenties" is studied several new and unfamiliar features emerge. The period of prosperity appears to have been shortened and the collapse of the "boom" conditions more unpleasant than usual.

The first of these unusual features was the failure in 1928 and 1929 of retail prices to move in the accustomed relationship to wholesale commodity prices. This would appear to have prevented the ultimate consumer from benefiting from the primary producer's increased capacity to supply. That there was a real increase of capacity was seen, I think, in the failure of commodity prices to advance in 1928-1929. It is noteworthy that, in spite of this, profits continued to show expansion, and the inference I would draw is that improved technical efficiency has permitted primary producers to enjoy prosperity in spite of stationary or even falling commodity prices.

What I have just stated generally was certainly the case with sulphur in pyrites. But, between us primary producers and the ultimate consumers are arrayed forces which prevent our increased efficiency affecting the price paid by the retail purchasers. In other words, there are forces at work which have been checking the expansion of our markets. Since February of this year signs of shrinkage of the markets have appeared.

EFFECTS OF HEAVY TAXATION

Now, what is it that is making trade worse than it need be, or, shall I say, relatively worse than at the corresponding phase of the former cycles? I do not think there is much room for doubt that it is the failure of retail prices to follow the fall in commodity prices. In other words, consumers are being held to boom conditions at a time of deepening depression, and they cannot stand it. Stabilization of retail prices seems to be the devil in the piece. Yes! But look behind it. What is the cause of this stabilization? What is its justification? Or, rather, what is the cause of the widespread impulse towards stabilization of prices? There are several causes, but the most important is a taxation that is instinctively recognised as excessive. I am frequently told that taxes on profits are not passed on. Aren't they! Once an industry feels its taxation is unreasonable, stabilizing of prices follows. Its units coalesce in the face of its enemy the taxgatherer, prices are stabilized, and the consumer pays. Retail prices then no longer follow commodity prices downward, and the trade cycle is upset—with consequences none can foresee. In other words, national, municipal, and individual extravagances are coming home to roost.

I am not speaking particularly of this country. Extravagance is a world-wide phenomenon, at its worst in the individual sphere, perhaps in America, in the national and municipal spheres in Australia and Great Britain, and for special reasons bad in Germany, but not limited to these countries. Do not let us forget that excessive taxation—central or municipal makes no difference—is not the only force at work. Salaries and wages that are too high have exactly the same effect. The world is trying to live at an average individual economic level above that inherently possible in the economic nature of things. Take one example. The world is determined to be amused—largely by Hollywood or by dashing about in petrol-driven vehicles, private or public. So far as business is concerned, the tributs levied by the Movie and Talkie Kings and Stars of Hollywood is just another tax to be met by industry; so are the profits of the oil companies, in so far as they are derived from petrol consumed in amusement.

COST OF EXTRAVAGANCE

The cost of these extravagances, national, municipal, and individual, is working through stabilization of retail prices to throw the automatic working of the price laws out of gear—at least I think so. I am quite prepared to add Stock Exchange speculations of the Wall-street type, but that has not much power to do damage till a cycle is nearing its end; then it precipitates collapse, and, if that produces, as it did last autumn, a carnival of panic selling, retail absorptive power is diminished.

Let us agree, then, that something is preventing the retail consumer from participating in the increased efficiency of the primary producers, and that this something is deforming the trade cycle, making the period of prosperity less and the period of depression certainly unusually intense and probably longer. That means there must be, and quickly, increased technical effort to restore prosperity.

Now what has all this got to do with pyrites? Just this: sulphur in pyrites is the least popular form of sulphur in world markets. It has been losing ground relatively for 30 years, and has had to accept a heavy price differential. Within the next few years, as the result of technical progress, a large amount of by-product sulphur, at present wasted into the atmosphere, will be made available commercially in the form of brimstone, and, if that brings down the price of brimstone sharply, sulphur in pyrites will be hard put to it to hold its markets. Make no mistake; during the coming period of depression the introduction to the market of a few hundred thousand tons of by-product brimstone will close some of the pyrites mines. Add to this the probability that the splitting of pyrites of a grade now hardly marketable into its constituent elements will be an accomplished commercial fact before the end of the period of depression, and you have the picture before you. Here it is: A period of world depression is on us. The ultimate consumers are facing prices stabilised to make the payment of grotesque taxation, national and municipal, possible, and to retain the payment of top-heavy salaries and wages so long as may be. The load is pushed back towards the primary producer. To get out of the slough he has to get his prices down by technical improvements. New cheap sulphur has to be got and can be got.

STEPS TO MEET DEPRESSION

I therefore look for a period of anxiety and difficulty in the pyrites trade, and your company can escape neither the anxiety nor the difficulty. For years the coming of this day of depression has exercised my thoughts. For years we have been preparing for it, and we have taken all the steps that we can think of in advance to meet it.

We are directly interested in what look like being the successful processes for producing on the one hand by-product sulphur, on the other the constituent elements of pyrites of all grades, in marketable form, and we are adjusting our mine working in Spain to draw a larger proportion of our copper from our porphyritic ores and less from the pyritic. We shall be ready to begin the marketing of by-product brimstone, if we have to, this year. The first full-scale unit is now completing, and within a very few weeks our new mill, which will let us get copper more efficiently from the porphyry ores, will be at work.

It's going to be a near thing. Two years ago I counted—miscounted—on three years in which to get ready. We have had only two, but we shall have those plants working this year. And now I am going to tell you what our staff have done in two years. Our own men, led by Mr. Couldrey, our general manager, Mr. Laurence Hill, the technical deputy manager, with Mr. C. Stewart, chief mining engineer, and Mr. Vibert Douglas, our geologist, all working under Mr. Gray, our technical director, with the technical committee and Mr. Callow, our consulting engineer, have developed, or, I should say, will have developed, and equipped, in a few weeks from now, a mine of not less than 5,000,000 tons of porphyritic ore complete with approaches, mill, flotation plant, sintering plant, everything for £250,000, or at a price of one shilling per ton of ore. I personally am grateful to them and I know you should be. It is a wonderful achievement.

PRICE OF COPPER

So much for the coming period of difficulty in the world of sulphur and what we have done to meet it. I cannot stop until I have said something about copper. Again I hark back to the trade cycle and this period of depression. How are we to get out of it? By rationalization, say the pundits, and to some that means one thing, to others another, but to nearly all some form of price stabilization. Whatever the blessed word is to be, it has got to mean increased technical efficiency, less waste, higher individual wages and lower total wage cost and lower taxes, national and municipal, per unit of production. When you come down to the technical end of it this all means electrification, and from the point of view of the producers of copper electrification means cuprification. There is going to be more copper wanted than the world has ever dreamed of using. All sorts of people will tell you about the replacement of copper by aluminium or something else in electrical work. There will be no substitution so long as copper can be got at a reasonable price.

Now what is a reasonable price for copper? For some time we have had 18 cents per pound for electrolytic copper, and we are asked to admire or to despise the courage or folly of the men who have stabilised it at that level. I do not believe in stabilization at any price level, but I believe still less in permitting all the burden of extravagances, national, municipal and individual, being handed to the primary producer to take care of. Quite apart from its effect on the fortunes of the producing companies, it would be a disaster to the world if it could be done in the case of copper. Suppose the price was hammered down to 12 cents, what would happen? Development would stop and the coming cuprification of industry would be made impossible except at famine prices. Remember the part copper played in the Great War! Remember the stocks that had to be absorbed after the Armistice, and then remember that even at 18 cents copper is really cheaper than it was before the War; or take the standard price in English currency—£68 5s. 9d. in 1913, £88 at the end of 1929. Does that sound like an inflated price to-day? In fact, it is not.

Copper may be cheaper, but, if it has a long decline now, look out for famine prices in the not too distant future. No! It is a world interest to-day of the first magnitude that the development of copper mines should go on, and that means a price now of not lower than 16 cents, with, if you have that now, a certain 20 cents plus later. It will be much better to let the price stay about 18 cents until it has to rise to its probable level in the next boom cycle of about 20 cents per pound electrolytic copper. Let me repeat: if the work of developing new sources of copper supply does not proceed regularly, there will be a copper famine in the world by 1935-1940 at latest. And this brings me to Rhodesia.

CONTROL OF THE RHODESIAN COMPANIES

A little over a year ago we had no interest in Rhodesia. We understood our presence there would not be welcome, and we were turning our eyes elsewhere. Then suddenly it was represented to me that it was not a European interest that the American Copper Producers should dominate Rhodesia. My reply was: "We work very happily with American partners with no question of domination on either side, and, as it will take a lot of money to develop the Rhodesian field, why not have the Americans in as partners?" The reply was: "They'll be there as overlords, not as partners. They have already practically got control of some of the British companies. Won't you do something?" Then those in high places said they thought it was a European interest, and certainly a British interest, that other powerful British firms should take a hand in the development of the field. My reply was: "I am not prepared to take up an anti-American attitude in this matter, but if I can find allies I am prepared to take what action is possible to prevent dominance by any one national interest in an industry which must serve a world need."

A GROUP FORMED

On examination I found the situation was urgent, that a powerful American company had practically got control of the N'Changa company, plus a large slice of Rhodesian Congo Border territory. I came to the board of this company, and I went to several friends, and, to cut a long story short, a group was formed of which the Rio Tinto Company is a member, and we sailed into the then stormy seas of Rhodesian mining with all the British companies concerned, except Minerals Separation, Limited, as allies. The rest of the story is more or less public. The agreement was not consummated by the N'Changa company, and when the dust of the conflict settled we found ourselves in a position to control Minerals Separation, the Rhodesian Congo Border Concessions, and N'Changa companies, but the "we" was not Rio Tinto. I had not dared to commit you too deeply, nor indeed would your board have permitted it at that time. The Rio Tinto Company was the leader in its own group, but it depended on its friends for the strength of its position. Thus, though I can say "we" can control Minerals Separation, Limited, I cannot say Rio Tinto controls that company. It does not. But it is one of the group which can control that company, and so with the other companies, and now I believe no one nation can dominate the Rhodesian field, but that its development is in the hands of companies representing, through their shareholding, practically all the world, American as well as European. This I am satisfied is the best arrangement possible.

INTERESTS IN FOUR MINES

Now your company, through its investment fund, is interested in four of the Rhodesian mines—Roan Antelope; N'Kana through Bwana M'Kubwa; Rhodesian Selection Trust and the R.C.B.C.-N'Changa area. In the case of the first three we are ordinary minority shareholders with no special facilities for obtaining information. In the case of R.C.B.C.-N'Changa, Mr. Buchanan, Mr. Preston, Mr. Gray, and I are directors on the board of one or other company, and Mr. Gray is chairman of the N'Changa technical committee, and I occupy the same position in the R.C.B.C. organization.

I expect you would like to know what we believe about the first three companies. We regard the Roan as a vast mine with rather a low-grade ore for Rhodesia. It is in good hands, but the gross value of its ore is probably not quite $10 a ton, as against the N'Kana mine of the Bwana M'Kubwa company's value of not less than $12 a ton of ore. There is not much known difference between the size of these deposits.

The Mufulira Mine of the Rhodesian Selection Trust is probably about two-thirds of the size of Roan or N'Kana, but I believe the gross value of its ore to be fully $15 a ton. Over and above these values Bwana M'Kubwa and Rhodesian Selection Trust have speculative values which I should characterise respectively as considerable and great. About R.C.B.C. what am I to say? Remember I am a director of that company. Perhaps it will be sufficient if, in conclusion of this section of my remarks, I say without further comment that I am glad we have invested a larger proportion of your capital in that concern than in any of the others. You will be interested to know that since we last met, Mr. Preston, our commercial director, and Mr. Gray, our technical director, have visited the Rhodesian Field, and Mr. Vibert Douglas, our principal geologist, has had the opportunity of seeing the mines, and now Mr. C. Stewart, our chief mining engineer at Rio Tinto, has been appointed general manager of N'Changa and N'Changa Extension in Rhodesian Congo Border country. Mr. Douglas is returning to Rhodesia at an early date on loan to R.C.B.C., Limited, as their geologist to work as colleague to his old teacher and friend, and my old friend and colleague, Dr. Bancroft, head of the Rhodesian Anglo-American Geological Department in Rhodesia, and the principal consulting geologist for Rhodesian Congo Border Concessions.

By the way, we have got together a most magnificent series of specimens illustrating the geology of Northern Rhodesia and the Southern Congo. These we are handing over to the Museum in South Kensington at an early date, where I understand they will be displayed. Coupled with the information derived from boreholes and development work now proceeding, the study of these specimens leaves no doubt in my mind that the British Empire, indeed the whole world, was in luck when the discovery of these deposits and their development coincided in time with its present economic state.

DAVISON AND SILICA GEL COMPANIES

As you may imagine, this Rhodesian development has eaten up my time and energy, and last summer I was reluctantly compelled to tell our friends of the Davison Chemical Company and the Silica Gel Corporation that, through circumstances I could not control, I had been swept into a volume of work and responsibility which made it impossible for me to continue personally to interest myself in the development of Silica Gel to the full extent that I had hoped. They were most helpful and considerate, and made it easy for me to get out of that work. They also made arrangements with the Rio Tinto Company to diminish its responsibility for the development of Silica Gel outside America. Lord Denbigh, as you know, is a director of the Davison Chemical Company, and Mr. Preston and Sir Alexander Anderson are continuing as members of the board of Silica Gel, Limited, to represent your interests in that company, which, like those in Davisons, are of considerable magnitude. Mr. Preston and Sir Alexander Anderson are in Baltimore at present, and they have both asked me to tender to you their apologies for their absence to-day.

SITUATION AND OUTLOOK SUMMED UP

I am afraid I have detained you too long. But there is a tremendous lot of material always accumulated for these speeches, and I find it impossible even to touch on a number of little things that would interest you. I try to give you the broad drift of the result of our activities, and this time my message to you is:—

There is depression ahead, but we have foreseen its coming, and, if hard thinking and hard working have been any use in preparing your company to meet it, it is well prepared. Nothing we can do, however, can eliminate the unpleasant effects of world-wide extravagance, and, if that, as I believe is the case, is going to produce unpleasant distortion of the old familiar trade cycle, then we shall have to suffer with the others, but, I hope, not so much as the others. (Cheers.)

I beg to move: "That the report and accounts for 1929, which have been submitted, be adopted and passed."

The RIGHT HON. the EARL of DENBIGH, K.C.V.O., seconded the resolution, and it was unanimously adopted.

DIVIDEND AND BONUS

The CHAIRMAN then proposed the payment of a final dividend of 2s. 6d. per share on the Preference shares and a dividend of 25s. per share and a bonus of 5s. per share on the Ordinary shares, all less tax.

Mr. J. N. BUCHANAN, D.S.O., M.C., seconded the motion, and it was carried unanimously.

The EARL of DENBIGH moved the re-election as a director of Sir Auckland Geddes, which was seconded by Mr. J. N. BUCHANAN and unanimously approved.

On the motion of Mr. G. W. GRAY, seconded by Mr. J. GORDON MACLEOD, the other retiring director, Sir Alexander J. Anderson, C.S.I., was also unanimously re-elected.

Mr. H. E. TAYLOR proposed the reappointment of Messrs. Turquand, Youngs, and Co. as auditors.

Mr. A. H. HOLLAND seconded the motion and it was passed unanimously.

MR. JOSEPH ON COPPER PRICES AND TRADE OUTLOOK

Mr. H. JOSEPH.—In moving a vote of thanks to you, Sir Auckland Geddes, I venture to applaud the very conservative manner in which you have treated the profits for the year 1929, and for the following reasons: A few years ago I expressed the view, at the annual general meeting of this company, that the price of copper would be stabilised, and I gave my reasons why I then thought the price of 18 cents per lb. would be about the price at which Copper Exporters, Incorporated, would eventually stabilize it. This price seems now to be stable, but I see one condition that might cause a movement therefrom. The reason why I fixed 18 cents as the stabilization figure was that that figure was about midway between the then present index number of all commodities and the 10-year average of copper before the War. Feeling, as I do, that Copper Exporters, Incorporated, wish to be fair to consumers, if the index number of all commodities should continue to fall I feel they will adjust their price of 18 cents moderately downward.

U.S. GOLD STOCKS AND SPECULATION

At the meeting held here last year I remarked that "Trade is slowly recovering in Europe, but I am afraid it is now being penalized by the high rates for money in the United States, caused by a great stock market speculation." During last October and November this rectified by a stock market speculation was precipitate fall in prices and a consequent cheapening of money all over the world. But, knowing, as I think I do, the mentality of the people of the United States of America, I feel confident that, starting this year, we shall see as great a speculation over there as was witnessed in 1928, and the banking system is such over there that they will not be able to curb it. Unfortunately, there is a world shortage of gold and it is computed that the United States of America and France together hold two-thirds thereof. I do not believe the people of this country recognize how fortunate we were that the fall in stock market prices in the United States last year happened no later than it did, for had it been a few months later the Bank of England would have lost many more millions of gold from her then depleted stock and a much higher Bank rate here than 6½ per cent. would have been inevitable. Although the present cheapness of money is encouraging for world's trade while it lasts, I believe those people who are able to borrow at the present low rates are indeed happy, for money, although cheap, is not plentiful, and it will not take much for the present situation to alter radically.

BUYING MORE THAN THE WORLD BUYS FROM US

This country now buys annually of the world more than the world will consent to buy from her, and it is only owing to the complaisance of the United States of America and France that we do not have to ship gold to make up the deficiency. But the former country will be so complaisant only so long as it suits her, and directly her peoples require money for speculation they have the power and will attract to themselves huge amounts of the gold of which the world is in so much need. It seems terrible that our country should be in such financial chains when she has the means of breaking her bonds by free trade within the Empire—with protection against the world. Our Empire could be entirely self-supporting, and if we do not have to buy raw material from foreign countries we should not have to send them gold. I think these points should be ventilated at the Imperial Conference next autumn. As, for the above reasons, I believe world's trade will witness much disturbance, I think, sir, your conservative policy in the distribution of this great company's profits is highly to be commended. I beg to move a vote of thanks to the chairman. (Cheers.)

Mr. A. H. HOLLAND seconded the vote and it was unanimously accorded.

A brief acknowledgment by the CHAIRMAN concluded the proceedings.

TRAFFIC RECEIPTS

Company	Week to	Inc. or Dec.	Aggregate Inc. or Dec. from Oct. 1*
Barsi Light ..	March 23* Rs.54,400	−19,200	+39,600 (April 1)
Bengal and N.W.	Rs.7,35,401	−67,854	−1,86,220
Gt. S. of Spain .. (April 6)	Pts.115,583	−20,688	−38,385
Rohilkund and Kumaon ..	Rs.1,47,154	−1,236	+53,759

* Unless otherwise shown.

VICTORIA FALLS AND TRANSVAAL POWER.—Net earnings for the quarter ended December 31, before providing for British and South African taxation, amounted to £315,695.

MARCH RUBBER OUTPUTS

Company	1930 lb.	1929 lb.	Company	1930 lb.	1929 lb.
Aluta ..	5,931	5,345	Malay		
Bandar ..			United	30,000	32,200
Sumatra	67,500	54,000	Medini ..	12,500	21,500
Bantardawa	33,000	40,000	Padang Para	45,800	99,300
Batu Kawan	13,400	14,441	Pyre ..	10,178	8,832
Bukit Tupah	46,805	35,904	Rembold ..	39,300	38,510
Bukit River	23,700	20,300	Sempah ..	28,068	28,068
Buttar ..	32,000	35,801	Serdang		
Eastern			Central	27,000	24,000
Sumatra	96,000	64,500	Soember		
Glen Bervie	35,000	37,100	Alce	37,400	35,600
Junon ..	41,892	31,422	South Perak	61,000	59,000
Java Amal.	139,500	127,250	Sumatra		
Java Rly.			Plty. Syn.	35,000	32,000
Plants	70,000	70,900	Sungei		
Jeram ..	65,570	61,550	Bahru	43,000	40,500
Langkat			Tambira	44,000	25,400
Sumatra	36,000	32,000	Tamiang ..	202,000	174,000
Lavani ..	29,500	15,000			

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MASON & BARRY, LTD.

(S. Domingos Mine, Portugal)

SATISFACTORY CONDITION OF THE MINE

PRODUCTION COSTS

GOOD FORWARD CONTRACT POSITION

MR. D. H. BARRY'S REVIEW

The THIRTY-EIGHTH ANNUAL GENERAL MEETING of Mason and Barry, Limited (S. Domingos Mine, Portugal), was held yesterday at the Cannon Street Hotel, London.

Mr. DOUGLAS HERRON BARRY (chairman of the company) presided.

The SECRETARY (Mr. Philip O'D. Greene) having read the notice convening the meeting and the report of the auditors,

The CHAIRMAN said:—Gentlemen,—I presume that, as usual, I may take the directors' report as read, and, therefore, I will at once proceed with the remarks I wish to make.

When I last addressed you I never expected that I should have on the present occasion to ask you to adopt a report and balance-sheet so much less satisfactory than that of a year ago, although I knew and stated in my speech that some of our profit for 1928 was of a non-recurring character. We have had many adverse conditions to contend with, particularly in the latter half of the year.

DAMAGE FROM FLOODS

Our railway and stocking floors suffered a good deal of damage from floods, and the abnormal gales in the late autumn interfered with our shipments. While this made some difference, apart from the absence of the profit I have just alluded to, higher working costs are the chief cause of the considerable reduction in profit.

As you will have seen from the directors' report, our mineral breakage shows a large increase, but shipments were disappointing in that they were practically no greater than those of the previous year. Working costs were higher for several reasons, and I will enumerate some of them. There was no reduction in wages which you will remember were raised towards the end of 1928; on the contrary by law we had to pay for overtime higher rates than formerly.

I regret to have to add that there has been a good deal of labour unrest which was very disappointing to your board, as this company has always worked on the principle that our workmen should receive in wages and benefits more than from other employers with similar conditions of work. As usual we have kept in close touch with the Portuguese Government, who have given us every assistance, which we gratefully recognize.

ROLLING AND CRUSHING PLANT

Our centralized rolling and crushing plant has so far been another disappointment. We have met with continued and unexpected difficulties, and the delay in getting the new plant into working order has been serious. Even to-day, with three months of the year passed, I cannot tell you that the plant is quite finished and giving entire satisfaction, although it is doing better work than it was, and our engineers assure us that very shortly we shall be getting the benefit we have long since expected. The result of all this delay is that the rolling and crushing of our mineral has cost more instead of less. Now 1d. a ton means roughly £1,000 a year, so you can readily understand that it does not take a very big rise to make a great difference to our profit.

You will also notice that the royalty we have paid to the Sabina Company is £3,000 more than in 1928. This is partly due to increased ore breakage and partly to our being obliged to forgo the lower scale of royalty on a particular quality of ore granted by the Sabina Company in 1893. Market conditions now are very different from what they were then, and when they approached your board in 1928 we had to agree with the Sabina Company that the claim for this reduced scale of royalty could not now be maintained. The result is that our gross profit, before writing anything off for depreciation, is roughly £29,000, as compared with £45,000 a year ago.

DIVIDEND OF 2S. 6D. A SHARE

Capital expenditure, mainly for new machinery, amounted to £15,379, and the directors have decided to write off £8,816, nearly 60 per cent. of the value of the additions. The directors recommend a dividend of 2s. 6d. a share, which will absorb £23,146, leaving a balance of £19,413 to be carried forward. It may be thought that our writing-off is very drastic, and it is, but you who are old shareholders in our company will remember the very conservative policy of your board in writing off capital assets and so accumulating a large reserve of liquid cash.

Your present board are just as anxious to continue this policy, but in recent years capital expenditure has been so heavy as compared to profit that it has been impossible, having some regard to dividends, to be quite so drastic as in the past. The board, however, wish me to point out that while trying to give a fair return to shareholders they will do all they can not only not to add considerably to the value of their capital assets but to reduce them nearer the level at which they stood in 1925.

INCREASED MINERAL SHIPMENTS

My remarks so far have been pitched in rather a low key, and I would like now to add that the condition of the mine itself continues to be quite satisfactory, and we hope to extract from it this year a slightly larger breakage than during 1929, also our mineral shipments up to the present are considerably greater than at this time last year. Our forward contract position is good, but actual deliveries may be curtailed owing to depression in the heavy chemical industries on the Continent, of which I regret to say there are already signs. It is, therefore, quite impossible for me to forecast the result of the year.

Last year we had a considerable revenue from outside sources, but this is a fluctuating item and we must look to the mine as the main source of our profit. What we need is a large annual extraction, coupled with low working costs and an equivalent shipment of ore at a fair price.

TRIBUTE TO STAFFS

I should like now to express our thanks—and, I am sure, yours—to all the members of our staff both at home and in Portugal for the willing services they have rendered during the past year. Those in Lisbon and on the mine have had a very anxious time, and the board do very much appreciate the assistance they have received from the general manager and staff.

In conclusion I must remind shareholders that our production of copper is now so reduced that variations in the market price do not affect the profits of the company to anything like the same extent as in the past.

The resolution which I have to propose is: "That the directors' report No. 38 and the general balance-sheet to December 31, 1929, as signed by the auditors, be received, adopted, and entered on the minutes; and that a dividend at the rate of 2s. 6d. a share, or 12½ per cent., less income-tax, be now declared, the same to be payable on and after the 24th inst."

Mr. EDWARD OGSTON BARRY (deputy chairman) seconded the resolution.

The CHAIRMAN having replied to questions, the resolution was put to the meeting and carried unanimously.

ELECTION OF DIRECTORS

The CHAIRMAN, in proposing that the Hon. Richard Martin Preston, D.S.O., and Lord Skelmersdale, M.C., M.Inst.M.M., be elected directors of the company, said that he thought it was unnecessary for him to go into the qualifications of these two gentlemen for the appointment. Mr. Preston was managing director of the Rio Tinto Company, and being so closely connected with that company his presence on the board was very valuable. He had been called away by cablegram, but had desired the chairman to express his regret that he was not able to meet the shareholders that day. Lord Skelmersdale was in charge of their mine for six or seven years some time ago and after that was with Mr. Fred Harvey (consulting engineer of the company). Therefore, he knew all about the mine, the people at work there, and everything connected with the company. Apart from his technical knowledge, he was unremitting in his attendance at the office and was also most valuable in assisting in the routine work of the company.

Mr. E. O. BARRY seconded the motion, and it was unanimously adopted.

LORD SKELMERSDALE, in reply, said that it was a very great pleasure to him to be connected with the company again in a business capacity and to be associated with the board of directors.

On the motion of Mr. VERE HERBERT SMITH, seconded by Mr. F. SCOULOUDI, the auditors (Messrs. Joselyne, Miles, Page, and Co.) were reappointed.

Mr. VERE HERBERT SMITH proposed a cordial vote of thanks to the chairman, directors, and staff in London, the consulting engineers, and particularly the staff at the mine for the work done for the company during the past year.

The resolution was seconded by Mr. J. G. C. FIFIELD and carried unanimously.

The CHAIRMAN having briefly acknowledged the compliment, the proceedings terminated.

(Continued at foot of next column)

SUNDAY PICTORIAL NEWSPAPERS (1920), LTD.

LARGE INTERESTS IN KINDRED COMPANIES

ANOTHER SUCCESSFUL YEAR

MR. JOHN COWLEY'S SPEECH

The TENTH ANNUAL ORDINARY GENERAL MEETING of Sunday Pictorial Newspapers (1920), Limited, was held yesterday at the Memorial Hall, Farringdon-street, E.C.

Mr. JOHN COWLEY (chairman of the company) presided.

The notice convening the meeting and the report of the auditors having been read,

The CHAIRMAN said:—Gentlemen,—The directors' report and accounts have been in your hands for the necessary period. May we adopt the usual course and take them as having been read? (Agreed.)

The profit of the company for the year ended February last, after making provision for all working and other expenses and providing for contingencies, amounted to £351,653 3s. 5d. This is slightly higher than the previous year, when an amount spent on advertising was charged to a reserve account, so that really our showing is somewhat better than appears from the comparative figures. Out of the sum I have stated £40,000 has been placed to the reserve account and £5,000 has been provided as an additional provision for pensions. After payment of interim dividends totalling 25 per cent. to the Ordinary shareholders and the usual dividends on the Preference shares as set out in the appropriation account, there remains £29,320 19s. 2d., which it is proposed to carry forward.

Referring to the items in the balance-sheet, our authorized capital remains unaltered, and the issued capital, 500,000 8 per cent. Cumulative Preference shares of £1 each and 1,050,000 Ordinary shares of £1 each, is also the same as last year. The item—sundry shareholders for dividend—does not call for comment, and the reserve for taxation remains unchanged at £50,000. The reserve account at £320,000 includes the £40,000 provided from the profits of the year under review, and is, I think, a very gratifying item.

Our provision for pensions with this year's appropriation is now £25,000, a not unsatisfactory amount, but one we hope to be able to increase in future years.

The item—creditors and reserve for contingencies—stands at £190,978 4s. 7d., against £275,694 odd a year ago. The reduction under this heading must be looked at in relation to the entry goodwill and copyright, which has been reduced by the sum of £100,000 transferred from surplus on sale of investments and reserve for contingencies, and now stands in our balance-sheet at £200,000. We have written off from the original goodwill figure of £749,991 an amount of almost £550,000. (Hear, hear.)

INVESTMENTS

The item—stock of paper, &c., at £20,535 12s. 8d.—

STOCK EXCHANGE PRICES

SETTLEMENT DATES

Ticket ..	April 22	May 6	May 20
Pay-day ..	April 24	May 8	May 22

BRITISH FUNDS, &c.

Highest and Lowest, 1929	Name of Security	Closing Prices	Rise or Fall
56⅝ 52	Consols, 2½% ..	55⅞ 56⅛	−⅛
88⅛ 81⅜	Do., 4% ..	86 89¼	..
103¼ 99⅛	War Loan, 5% ..	102⅝ 103⅛	−⅛
101⅛ 99⅛	Do., 4% ..	100⅛ 101¼	..
91¼ 82½	Fdg. Loan, 4% ..	91¼ 91⅜	−⅛
95½ 90	Victory, 4% ..	94½ 94¾	..
95⅝ 90	Do., Sm. Bds. ..	94½ 94¾	..
80¾ 72⅞	Conversion, 3½%	78¼ 78⅝	..
100 95	Do., 4½% ..	99½ 100¾	..
— —	Do., 5% ..	102¾ 103	..
101⅜ 97⅛	Treas. 5% '33-85	101⅜ 101⅞	..
100 96½	Do., 4½% '30-32	100⅛ 100⅜	..
98[15]/[32] 94⅞	Do., 4½% '32-34	100½ 100⅝	..
97⅛ 93⅝	Do., 4% '35-45	99¾ 99¾	−⅛
60¼ 55	Irish Land, 2¾%	59 60	..
66 60¼	Do., 3% ..	64⅛ 65¾	..
65[15]/[16] 60	Local Loans, 3%	65¼ 65⅞	..
84¼ 80	Tr'sal. 3% '23-53	81 83*	..
266 239	Bank of England	254 257	+1
82⅝ 77¼	Egyptian, 5% ..	81 83	..
71¾ 60	India, 3½% ..	65 66	−⅛
61¾ 50½	Do., 3% ..	56 57	−½
51⅜ 44	Do., 2½% ..	46½ 47⅛	−⅛
101⅞ 98	Do., 2½% 1931	101⅛ 101⅜	..
92¾ 80¼	Do., 4% '50-55	87¼ 88¼	−⅛
109 103[16]	Sudan, 5½% ..	105½ 106¼*	..
66⅝ 60	Ldn. Cty., 3% ..	64¼ 65¼	..
76¼ 70	Do., 3½% ..	77 78	..
104⅜ 99¼	Do., 5% '40-60	101½ 102⅝*	..
104⅛ 100	Corp. of Ldn., 3%	104 105	..
63¼ 59	Met. Water, "B"	65¼ 66¼	..
67 58¾	Do., "A" ..	65 66	..
85⅛ 81	Met. Cons., 3% ..	85⅜ 86¼	..
73½ 67½	Do., 2½% ..	70⅞ 71½	..
64 58	Pt. of Lond., 3%	62 63	..
— —	Do., A ..	62 63	..
85¼ 76¼	Do., 4% "B" ..	81¼ 82¼	..
100¼ 93	Do., 4½% ..	96 97	..

DOMINION AND COLONIAL

103½ 98	Aust., 6% '31-41	99⅝ 100¼	..
99¼ 90½	Do., 5% '45-75	92½ 93	..
91¾ 86¼	Can., 4% '40-60	91 91½	+¼
85¾ 78⅜	Do., 3½% '30-50	84½ 85	..
95¼ 91[16]	Cape, 4% '16-36	94 94½	..
82⅜ 78¼	Do., 3½% '29-49	82¼ 82¾	..
81½ 78¼	Do., 3% '53-63	82¼ 82¾	..
11[3]/[4] 10[5]/[8]	G.Col., 6% '43-70	109½ 110	..
104⅛ 99	Kenya, 5% '48-58	102½ 103	..
85½ 81⅝	N.Z., 4½% '33-44	85½ 86	..
76⅞ 72½	Do., 3% '29-40	76½ 77	..
88 83⅛	N.S.W., 3% '55	86½ 86⅞	..
77 69⅝	Do., 3% '30-50	71½ 71⅝	..
94⅝ 90⅜	Do., 4% '1933	94⅜ 95¼	−¼
20 8¾	Mexican, 5% ..	20 22	+2
84¼ 78¼	Peru, 6% '20, 1928	85 86	..
92 ..	Polish, 7% ..	91½ 92½	..
104 98¾	Portugal, 3% 1st Ser.	44½ 45½	..
49 47⅜	Roumanian, 4% Cons.	46½ 47½	..
5 ..	Russian, 4% 1889 ..	1 3	..
3¼ ..	Do., 5% 1906 ..	1 3	..
105 ..	Siamese, 6% '1924	103½ 104½	..
13 ..	Turkish, 4% Unified	12½ 13⅛	−⅛
66 ..	Uruguay, 5½%	67 68	+½
11⅝ ..	Peruvian Corp.	10½ 11	..
54½ ..	Do., Pref.	53¼ 55⅝	..
107¼ ..	German Potash, 7%	107 108	..
95 ..	San Paulo Coffee, 7½%	94½ 95½	−½

BRITISH RAILWAYS

88¼ ..	Great Western ..	87⅝ 88½	−⅛
— ..	Do., 4% Deb. ..	83½ 84½	..
— ..	Do., 5% Gtd. ..	99½ 100½	+¼
— ..	Do., 5% Pref. ..	96½ 97½	..
52¼ ..	L. Mid. and Scottish	51¾ 52⅜	−⅛
— ..	Do., 4% Deb. ..	82½ 83½	..
— ..	Do., 4% Gtd. ..	78¾ 79⅝	..
— ..	Do., 4% Pref. ..	72 73	..
10¼ ..	L. and N. East., Def.	10 10[1]/[2]	..
31¾ ..	Do., Pref. ..	31¾ 32½	..
— ..	Do., 3% Deb. ..	61¾ 62¾	..
— ..	Do., 4% 1st. Gtd.	75 76	..
— ..	Do., 4% 1st Pref.	69 70	..
— ..	Do., 4% 2nd Pref.	57⅛ 58¼	..
64½ ..	Metropolitan ..	64¾ 65¾	..
— ..	Met. Dist. ..	77 78	..
31¾ ..	Southern, Def.	31⅝ 32¼	..
75¼ ..	Do., Pref. ..	75¾ 76¾	−½
— ..	Do., 4% Deb. ..	81¼ 82¼	..
— ..	Do., 5% Gtd. ..	98 99	..
— ..	Do., 5% Pref. ..	94¾ 95¼	..
23[1]/[4] ..	Undergrnd., 5% ..	22⅞ 23⅜	−1[1]/[2]d
110½ ..	Do., Income ..	106½ 110	..

FOREIGN AND COLONIAL RAILWAYS

85½ ..	Antofagasta, Cons. ..	86 88	..
— ..	Argentine, Gt. Western	82 84	..
— ..	Argentine, A.'s Santa Fé	83 84	+½
95½ ..	B.A. Gt. Southern ..	96⅛ 97½	..
89 ..	B.A. and Pacific ..	89½ 90⅜	..
76 ..	B.A. Western ..	77 79	..
219 ..	Canadian Pacific ..	216½ 217½	−½
79 ..	Central Argentine ..	81½ 85½	+½
76½ ..	Central Uruguay ..	83½ 85	..
18 ..	Cordoba Central ..	17½ 18½	..
28 ..	Do., 2nd Pref. ..	27 29	..
30 ..	Costa Rica ..	30 33	..
78 ..	Entre Rios ..	82½ 84½	..
— ..	Int. Cent. America ..	29 31	..
54½ ..	Leopoldina ..	56¾ 57¾	..
9 ..	Mexican, 1st Pref. ..	9 10	−½
5 ..	Nitrate (Bearer) ..	5 5¼	..
194 ..	San Paulo ..	194 198	+1
20 ..	United of Havana ..	18 20	..

BANKS AND DISCOUNT COMPANIES

Security	Closing Prices	Rise or Fall	Security	Closing Prices	Rise or Fall
Alliance, New	201¼ ..	..	Nthn. Assur.	165⅛ ..	−1⅛
Atlas Assur.	131¼ ..	..	Phoenix, f.p.	145¼ ..	..
Britannic ..	151½ ..	..	Prudential ..	23¾ ..	..
Com. Un. ..	25⅝ ..	..	Do., "B" ..	38[4]/[2] ..	..
Eagle Star ..	127⅛ ..	..	Royal Exchange	84½ ..	..
Empr'rs Liab.	74⅛ ..	−6d	Scottish, "A" ..	16⅞ ..	..
Gen. Accdt.	151⅛ ..	..	Sea ..	74⅛ ..	..
Guardian ..	11 ..	+⅛	Sun. Insur. ..	38 ..	..
Ldn. and L.	294½ ..	..	Sun Life ..	54 ..	..
Ldn. Assur.	10¼ ..	..	Y'ksh'r(50/-) ..	6[3]/[16] ..	..

TEXTILE AND CHEMICAL

Amal. Cotton	0/9 ..	..	Engl. Cotton	21[3]2 ..	..
Bleachers ..	21/9 ..	+6d	Fine Spinners	24/6 ..	..
Borax, Def.	15/0 ..	+6d	Hoyle, J. ..	4/6 ..	−3d
Brad. Dyers	27/6 ..	..	Impt. Chem.	26/6 ..	−3d
Brit.Celanese	17/9 ..	−9d	Do., Def. ..	8/6 ..	..
Do., 2nd Pf.	15/3 ..	+3d	Jute Ind., Pf.	2/9 ..	..
B. Cot. Dyers	5/6 ..	..	Linen Thread	1⅝ ..	..
Brit. Enka ..	6/3 ..	..	Lister ..	14/9 ..	+3d
Calico Print.	15/9 ..	+3d	Patons & B.	21/0 ..	..
Can. Celanese	5¼ ..	+⅛	Rylands ..	21/0 ..	..
C'n'se Amer.	8¼ ..	+⅛	Sail. Union ..	37/6* ..	..
Coats ..	66/0 ..	..	Salts (W'ln'sd)	2/6 ..	..
Cook, Son ..	8/0 ..	+3d	Snia Viscosa	12/9 ..	+3d
Courtaulds ..	21[1]/[16] ..	+[1]/[32]	Wardle&Dav.	11[5]/[8] ..	..

ELECTRICAL POWER AND EQUIPMENT

Ass. Elec. Ind.	27/6 ..	−6d	Hydro Elec. ..	5[4]/[8] ..	−1
Atlas ..	28[4]/[8] ..	..	Johnson&Ph.	39/0 ..	−6d
BarcelonaTr.	37 ..	−1	Metro. Elec.	41/0 ..	..
B'mouthEl.	63/0 ..	..	Mex.Lt. Com.	87[1]/[2] ..	−1
Brazil Tract.	51¼ ..	−1	Do., 1st Pf.	77[1]/[2] ..	−[1]/[2]
Brit. Insul.	78/0* ..	..	Mid.Counties	29/0 ..	..
Brush Elec.	126 ..	..	Newc'le Elec.	24/3* ..	−6d
Callender's ..	76/6 ..	..	Perak River	10/0 ..	..
City of Lond.	55[3]/[8] ..	..	Siemens ..	25/6 ..	..
County Lond.	46/0 ..	..	Trieg. Const.	22[1]/[2]* ..	..
English Elec.	5/6 ..	..	Vic. Falls ..	3[5]/[16] ..	..
Gen. Elec. ..	51/9 ..	−1/0	Whitehall, Pf.	24/9 ..	..
Henley's Tel.	6[11]/[2] ..	..	Yorkshire ..	34/0 ..	..

MISCELLANEOUS

A. & E. Trad.	14/6 ..	..	Imp. Smelt.	17/5 ..	..
Am. Dent. Pf.	4/3 ..	..	Imperial Tob.	4¾ ..	..
Apollinaris ..	8/6 ..	..	Imp.Tob.Can	41/6 ..	..
Assd. Cement	26/10½* ..	+1/0d	Int. Nickel ..	42¼ ..	−⅛
Austin M.(5/0)	1½ ..	+2/9	Kreuger & T.	32⅛ ..	−¼
Bovril, Def.	40/0 ..	..	Lever, 7% Pf.	23/9 ..	−1/0d
Brit. Alum. ..	45/6* ..	..	Leyland M.	69/0 ..	+1/3
Brit. Am. Tb.	5¾ ..	..	London Brick	42/6 ..	−3d
Brit. Match	27/1½ ..	+3d	Manbré G.Df.	17/6 ..	..
Brit. Oil Cake	31/9* ..	..	Marconi Mar.	2[1]8* ..	−[1]/16
Brit.Port.Cm.	2[1]/16 ..	..	Do., Can. ..	1[1]/16 ..	−⅛
Brit. Ropes ..	4/0 ..	..	Mather & P.	43/9 ..	..
Cab.&W. "B"	29 ..	−1/2	Nairn.M.& G.	21/3 ..	..
Do.,7½%'A'	56½ ..	−1/2	Napier ..	2/3 ..	..
Do.,5½%Pf.	96½ ..	−1/2	P. & O., Def.	51/0 ..	−6d
Carreras,"A"	97/6 ..	..	Phillips (G.) ..	1¼ ..	..
Col. Graph. ..	6½ ..	+1/6	Pinchin J'son	46/9[2] ..	..
Crittall ..	25/3 ..	+3d	Prim. B'dgs.	30/3 ..	..
Cr.&Bl.,1 Pf.	14/3 ..	..	Rolls-Royce ..	2¼ ..	..
Cunard St'm	23/0 ..	..	Rover (8/-) ..	6/6 ..	..
Dennis Bros. ..	2[15]/[32] ..	−[1]/32	Royal Mail ..	26½ ..	..
Dunlop Rbr.	14.4[1]/[2] ..	..	Singer ..	32/5 ..	+3d
E.Readyti.B.	20.4[1]/[2] ..	−1d	Sm.&Arg.Mt.	8/6 ..	..
Finlay, Jas. ..	42[3]/[32] ..	−[1]/32	Sth. Met.Gas	101½ ..	−[1]/2
Furness, W.	35/6 ..	..	Spillers ..	1 ..	−1/6
Gas Lt. & C.	19/0 ..	..	S.T.D., Pref.	10/3 ..	..
Gaumont Br.	15.10[1]/[2] ..	..	Swed.Match B	17¼ ..	−⅛
Globe Tel. ..	21¼ ..	−¼	Turner & N't	25[3]/[32] ..	−[1]/32
Gramophone	41[5]/[32] ..	−[1]/32	Utd. Dairies	30/9 ..	..
Guy Motors	16/0 ..	..	Un. Molasses	5[5]/[8] ..	+[1]/16
Harrison&C.	61[3]/[16] ..	..	Unilever ..	35[3]/[8] ..	−[1]/32
Imp. Airways	23/0 ..	−3d	Utd. Tob.(8/-)	4¼ ..	+[1]/16
Imp.Con.Gas	39/5 ..	..	Wallpaper D.	46/0 ..	..

COAL, IRON AND STEEL

Amal. A'lth'te	5/10[1]/[2] ..	..	Howard & B.	1[7]/[8] ..	..
Armstrong ..	0/7 ..	..	Lambert ..	35[7]/[8]* ..	..
Babcock&W.	62/3 ..	−3d	Pease & Prns.	5/3 ..	..
Baldwins ..	5/0 ..	..	Platt. Bros.	6/0 ..	..
Bengal ..	11/3 ..	−3d	Powell, Duff.	10/6 ..	..
B.S.A. ..	9/9 ..	..	Richds.West.	4/9 ..	..
Bolsover ..	15/3 ..	..	Ruston & H.	7/3 ..	..
Brown(John)	5/3 ..	..	S. Speakman	14/0 ..	..
Cammell, Ld.	22/3 ..	..	Staveley ..	30/3 ..	..
Consett ..	9/0 ..	..	Stew.&L. Def.	25/9* ..	−1d
Cory (Wm.)	57/6 ..	..	S. Durham ..	21/6 ..	−3d
DormanLong	5/6 ..	..	Swan,Hunter	23/0* ..	..
Ebbw Vale ..	1 1[1]/[2] ..	..	Tata, Deb. ..	101 ..	..
Guest, Keen	35/9 ..	+3d	Thomas, R. ..	2/3 ..	..
Hadfields ..	8/0 ..	..	Vickers ..	27/9* ..	..
Harld.&W.P.	12/3 ..	..	Weardale, Df.	18/9 ..	−1d
Hopkinson ..	37/6 ..	..	Yk.Am.A&D.	7[7]/[2] ..	..

BREWERIES

Allsopp ..	25.0 ..	..	Ind, Coope	65/0 ..	3d
Bass, Ratcl.	66.0 ..	..	Meux's ..	37/0 ..	..
Benskin's ..	35.0 ..	−1/0	Mitch's & B.	54/3 ..	..
C of Lon., Def	12/3 ..	..	Sheppard's ..	5/3 ..	..
Courage ..	63.0* ..	..	Taylor, Wlkr.	32/6 ..	..
Distillers ..	67/6 ..	−1/6	Threlfalls ..	51/0 ..	..
Guinness ..	103.6 ..	..	Walker,P.&C.	16/0 ..	..
Hoare ..	65.0 ..	..	Watney, Def.	57/9 ..	−6d

STORE, CATERING, AND HOTEL

Aerated B. ..	19/6 ..	−3d	Lewis Ptg.Pf.	47/6 ..	..
Army & N. ..	40/6 ..	+6d	Lipton ..	5/0* ..	−1[1]/2d
Barkers ..	66/9 ..	+6d	Lyons, "A" ..	83[1]/[2] ..	+1[1]/2
Boots Pure D.	6[1]/[8] ..	..	Maple ..	34/6 ..	..
Carlton ..	34/0 ..	−1/0	Map. & Webb	13/9* ..	..
Debenhams ..	11/0 ..	..	Maypole,Def.	5/3 ..	+1[1]/2d
Gordon Htls.	14.4[1]/[2] ..	..	Savoy Hotel	33/3* ..	..
Harrods ..	68/0 ..	..	Selfridge, Pf.	25/0 ..	..
Harrds(B.A.)	18/10[1] ..	−1d	Spiers&P.	10/0 ..	−3d
Home & C.	4/0 ..	..	Waring & G.	24/9 ..	..
Internat. Tea	26/0 ..	−3d	Whiteley ..	55/0 ..	..

FINANCIAL, LAND, &c.

Arg. Ld. Inv.	39/0 ..	+6d	Daleety ..	11 ..	..
Arg.Sth.Ld.	22/0 ..	..	Forestal ..	17/6 ..	..
Aust. Est. M.	53 ..	..	Goldsbr., Mt.	28/9 ..	..
Aust.Mer.f.p.	7* ..	..	Hudson's B.	41[7]/[32] ..	+[1]/32
Brit. N. Born.	7/0 ..	..	Kassala Cot.	6/6 ..	+3d
Cty. Ld. Real	19/6 ..	+3d	N.Z.L. & M.	101 ..	..
Cordova ..	2/0 ..	..	SudanPlants.	3¼ ..	..

RUBBER

Allied Sum.	16/4[1]/[2] ..	..	L. Asiatic ..	4/7[1]/[2] ..	..
An.-Dutch ..	34/6 ..	..	Lumut ..	2[1]/32 ..	..
An.-Java ..	2/10[1]/[2] ..	..	Malacca ..	1[3]/[4] ..	..
An.-Malay ..	1[5]/[8] ..	..	Malayalam ..	26/9 ..	−1d
Bah Lias ..	1[3]/[8] ..	..	Mendaris ..	7/8 ..	..
Baloe Kidoel	1¾ ..	..	Merlimau ..	2[7]/[32] ..	..
Batu Tiga ..	1⅜ ..	..	Patating ..	1[5]/[8] ..	..
Bertam Cons.	4/1[1]/[2] ..	−1d	Perak ..	3/6 ..	..
Bukit Mert'm	3/3 ..	+1d	Rembau Jelei	25/0 ..	..
Castlefield ..	5/6 ..	..	Rubber Tst.	37[4]/[8] ..	..
Cons. Malay	5/0 ..	−3d	Sarawak ..	1/10[1]/[2] ..	..
Duff Devt. ..	9/32 ..	..	Selangor Un.	2/0 ..	..
E. Asiatic ..	2/1[1]/[2] ..	..	Semnah ..	1[9]/[32] ..	..
Gemas ..	1[5]/[8] ..	..	Silalang ..	1[3]/[8] ..	..
Hah Lias ..	1[3]/[8] ..	..	Straits Rbr.	3[7]/[32] ..	..
Highlands ..	1[5]/[8] ..	−1/32	Sum. Para ..	3/1[1]/[2] ..	..
Java Invest.	1[5]/[8] ..	..	Tandjong ..	1[7]/[8] ..	..
Java Unified	1[5]/[8] ..	..	Tanjong Mal.	1[5]/[8] ..	..
Jugra Castello	15/3 ..	..	Telogas Ello	6[7]/[8] ..	−1/32
Kapar Para	1[7]/[8] ..	..	U. Serdang	3/10[1]/[2] ..	..
Kuala Lump.	2[1]/[8] ..	−1/8	U. Sus B't'g	3¼ ..	..
Labu ..	1[3]/[32] ..	..	U. Sumatra	2/0 ..	..
Lanadron ..	5/8 ..	..	U. Temlang	2/3 ..	..
Linggi ..	1[7]/[32] ..	−1/32	Vallambrosa	12/6 ..	..

TEA

Amal. Est. ..	22[1]/[2] ..	..	East'n Prod.	4[7]/[16] ..	..
An.-Ceylon ..	1[13]/[16] ..	..	Empire ..	42/0 ..	..
Assam Co. ..	1¾ ..	..	Galaha ..	51/9 ..	+3d
Assam. Front	23.0 ..	+1d	Imperial Tea	2 ..	..
Bogaw'tawa	67/0 ..	..	Jhanzie ..	2[1]/2 ..	+1/32
Brahmap'tra	28[1]/[2] ..	..	Joksl ..	3[11]/[16] ..	..
Brit. Indian	2[15]/[16] ..	..	Jorehaut ..	3[7]/[16] ..	..
Budla Beta	78/0 ..	+6d	Lanka Plant.	45/0 ..	+9d
Carolina ..	3[1]/[16] ..	+1/32	Lebong ..	4[7]/[16] ..	..
Ceylon Plant.	5¼ ..	..	Lungla ..	14/6 ..	..
Chargola ..	12/6 ..	..	Makum ..	1[11]/[16] ..	..
Chubwa ..	3[1]/[2] ..	..	Nedeem ..	2[1]/4 ..	..
Cons. T. & L.	25[1]/[2] ..	..	New Dimbula	6[1]/8* ..	..
Darjeeling ..	5 ..	..	Nuwara Eliya	5⅝ ..	..
Dar'j. Cons.	3[15]/[32] ..	+[1]/16	Peel ..	5⅝ ..	..
Deundi ..	19/0 ..	..	Scot.Tea & L.	65/0 ..	+1/0
Dooars ..	2⅝ ..	..	Singlo ..	48/9 ..	..
Doom Dooma	4[1]/[16] ..	+[1]/16	Travancore ..	2[5]/8 ..	..
East'n Assam	3[1]/[16] ..	..	Upper Assam	2[1]/8 ..	..

OIL

A.-Ecuador ..	2[3]/[32] ..	+1/32	Lobitos ..	2[5]/8 ..	..
A.-Egypt. B.	2[9]/[16] ..	−1/32	Mex. Eagle ..	14/3 ..	..
A.-Persian ..	4[5]/[16] ..	−1/32	Do., 7% Pf.	8/3 ..	..
Apex Trin. ..	1[7]/[32] ..	+1/32	Phoenix,Cish.	12/6 ..	..
Attock ..	11[13]/[16] ..	−[1]/16	R. Dutch ..	5[4]/[8] ..	−⅛
Brit. Borneo	11/3 ..	..	Shell ..	47[3]/[32] ..	−1/32
Brit. Burmah	5/9 ..	..	Spies (2/-) ..	0/3 ..	..
Brit.Contl.Pf.	7[1]/[2] ..	..	Steaua Rom.	8[1]0[1]/[2] ..	..
Burmah ..	4[3]/[16] ..	..	Trinidad C.	3/9 ..	..
Canad. Eagle	13/4[1]/[2] ..	..	Trinidad L.	3[3]/[32] ..	+1/32
Do., Pf.	12/9 ..	..	U. Brit. Trin.	6[1]/[2] ..	..
Creole ..	1[1]/[32] ..	−1/32	Ural Caspian	2/6 ..	..
Kern River	5/10[1]/[2] ..	−1[1]d	V.O.C., Ord.	2¾ ..	−1/32

NITRATE

Aguas Blanc.	0/2 ..	..	Liverpool ..	9/6 ..	..
Alianza ..	4[1]/2 ..	..	New Tamgl.	17/0 ..	..
Brit.& S.Pac.	17/0 ..	..	Pan d'Azucar	15/6 ..	..
Lautaro, Pf.	5[3]/[16] ..	−[1]/16	Rosario ..	4/0 ..	..
Do.Delaware	8¾ ..	−¼	Tarapaca ..	7[1]/4[2] ..	..

SOUTH AFRICAN MINES

Af.&Europ'n	16/6 ..	..	Modder.Deep	15[1]/6 ..	..
Anglo-Amer.	15[1]/6* ..	..	Modder. East	15[1]/6 ..	..
An.-French	20.0 ..	..	Mozambique	11/9 ..	−3d
Brakpan ..	5 ..	..	Natal N. Col.	3¼ ..	..
C.Mining.Br.	18¼ ..	..	New Jagers.	1[15]/[16] ..	−[1]/16
City Deep ..	7/0 ..	..	New Modder.	4[5]/[16] ..	..
Cons. Dands.	9/6 ..	..	New State A.	1[11]/[16] ..	..
Cons.G.Flds.	27[3]2 ..	−[1]/16	Nourse ..	9/6 ..	..
Cons. M. R.	16/6 ..	..	Randfn'n E.	6/0 ..	−3d
Cons. M. Sel.	16/6 ..	..	Rand Mines	38[3]/[32] ..	+[1]/32
Crown ..	5[1]/32 ..	..	Rand Selec.	12/0 ..	..
Daggafontein	1[3]/[16] ..	..	Rob. Deep.B.	8/3 ..	..
De Beers, D.	9¼ ..	−⅛	S.A. Gold Tst	19/6* ..	..
Durban Deep	11/0 ..	−3d	S.A. Town ..	8/6 ..	..
E.Rd. Geduld	1¼ ..	..	S.W. Africa	14/6 ..	..
East Rand ..	10/9 ..	−3d	Springs ..	3[5]/[16] ..	..
Geduld ..	3[15]/[32] ..	−[1]/32	Sub Nigel ..	12[3]/[32] ..	..
Gen. Mining	2[3]/[32] ..	−[1]/32	T. Cons. Lds.	1[9]/[16] ..	..
Govt. Areas	1[2]/[32] ..	..	Union Corp.	3[7]/[32] ..	−[1]/32
G'f'lg'ns Inv.	42/5 ..	−3d	V.-Ryn Deep	1[5]/[8] ..	..
Knights ..	9/0 ..	..	Vereen'g Est.	1[1]/[32] ..	..
Langlaagte	22/6 ..	..	Village Deep	8/0 ..	..
Meyer & C.	9[1]/[16] ..	..	W. Rd. Cons.	6/1[1]/[2] ..	..
Modder. B.	14/6 ..	+3d	West Springs	14/3 ..	..

RHODESIAN MINES

BwanaM'k'h	19/1[1]/[2] ..	−6d	Rhod.Cons.B	15[1]/4 ..	+[1]/4
Cam & Motor	1[3]/[32] ..	−[1]/16	Rhod.K't'ga	1[5]/[32] ..	..
Chartered ..	38[7]/[32] ..	−1[1]d	Rhod.Sel. Tr.	2[1]9[3]2 ..	..
Gd. of Rhod.	9/6 ..	..	Roan Antel.	1[1]/2 ..	..
Loangwa ..	6/1[1]/[2] ..	..	Selukwe ..	4/3 ..	−1[1]d
Lond'n Rod.	1[5]/[16] ..	..	Shamva ..	1/9 ..	..
N. Changa ..	2[3]/4 ..	−[1]/32	Tang'ikaCon.	2[3]/[16] ..	−[1]/32
Rhod. Ang.A	1[7]/[16] ..	..	Wankie Coll.	1[5]/[8]* ..	..
Rhod. B. H.	2/10[1]/[2] ..	−1[1]d	Zambesia Ex.	2[9]/[16] ..	..

NIGERIAN AND WEST AFRICAN MINES

Anglo-Cont.	8/9* ..	..	Fanti Cons.	13/0 ..	−3d
Ashanti ..	30/9 ..	+3d	KadunaSynd	3¼ ..	..
Assoc.Nigeria	7/3 ..	−3d	Naraguta ..	1[7]/32 ..	..
Bisichi ..	8/6 ..	−3d			

EASTERN TIN MINES

Ayer Hitam	16/0 ..	..	Pahang ..	10/3 ..	..
Bangrin ..	1[3]/[16] ..	..	Petaling ..	14/0 ..	..
Gopeng ..	2[1]/16 ..	..	Rexlong ..	1[1]/8 ..	..
Hong-kong ..	21/6* ..	−3d	Siamese ..	12/9 ..	..
Idris ..	11/3* ..	..	Sthn. Mala'n	17/0 ..	..
Ipoh ..	21/3 ..	..	Sthn. Perak	2[3]/8* ..	..
Kampar Mal.	18/9 ..	−6d	Sungei Besi	12/0* ..	..
Kamunting	10/6 ..	..	Tavoy ..	8/6 ..	..
London Tin	27/9 ..	..	Tekka Taip.	22/6 ..	..
Malayan ..	27/6 ..	..	Tronoh ..	22/6* ..	..

MISCELLANEOUS MINES

Amal. Mining	22/0 ..	..	Mt. Lyell ..	31/6 ..	..
Aramayo ..	1[15]/[16] ..	..	Mysore ..	11/0* ..	..
Balaghat ..	3/5* ..	−3d	Nat. Mining	1/0 ..	..
BaseMet.Min	13/6 ..	..	Nundydroog	15/9* ..	..
Bkn. H.Prop.	20/6 ..	..	Ooregum ..	5/3 ..	−3d
Do., North	3[1]/[2]* ..	..	Patino ..	5 ..	..
Do., South	2[5]/[16] ..	..	Rio Tinto ..	44[5]/[8] ..	−[1]/2
Burma Corp.	14/0 ..	..	Rus. A. Cons.	0/4[1]/[2] ..	..
Cent.P.Mang.	3[1]/[2] ..	..	S'ta G'trudis	9/9 ..	..
Champion R.	7/9 ..	..	St. J. Del Rey	18/9 ..	−3d
East Pool.Pt.	2/0 ..	..	SanFrancisco	23/0 ..	..
Edie Devt. ..	3[4]/[16] ..	..	S. Amer. Cpr.	2/6 ..	..
Elec. Zinc, P.	15[1]/[2] ..	..	Sulphide ..	14/0 ..	..
L.Vy. & Star	11/6 ..	..	Tharsis ..	5 ..	−[1]/32
Min. Sepn. ..	7/9 ..	..	Tronoh ..	3/9 ..	−3d
Mining Corp.	10/9 ..	..	Wilfuna ..	16/0 ..	..
Mining Trust	10/6 ..	..	Zinc Corp. ..	15[3]/[8] ..	+[1]/16
Mount Isa ..	1[5]/[16] ..	..	Do., Pref. ..	37[1]6 ..	+[1]/16

* Ex dividend. § Ex rights. ‡ Ex share bonus.

RECENT ISSUES

Stock or Share	Price of Issue	Yesterday's Quotations	Rise or Fall
Barnsley, 5%, 1950-60	100	1[1]/8 dis.	..
Belfast Water, 5%, 1950-60	99½	Par	+ ⅛
Birmingham, 5%, 1946-56	100½	7/16 prem.	+ 1/16
Brighton, 5%, 1950-60	99½	3 prem.	..
Bristol, 5%, 1950-60	99½	1[7]/8 prem.	..
Brit. Automatic, 6% Deb.	95	98	..
Cent. Arg. Rly., 5% Deb.	89½	92½	..
Cent. Electricity, 5% Deb.	97½	1[5]/8 prem.	..
Ceylon, 5%, 1960-70	99	103½	..
Cinzano, Ltd., "A" Ord.	20/0	20/3	..
Conversion, 4½%, 1940-44	95	3[7]/8 prem.	..
Hastings Corp., 5%, 1947-67	99	3 prem.	..
Hull, 5½, 1941-61 ..	99	1[

Initial Services, 4/9 - 10½
Internatl. Auto Telephone, " B " Debt., 93/9 -/9
Internatl. Telephone Bonnissone, 8/3 -/3½
Internatl. Nickel of Canada, 84¾††† 4½ 4½†† 2¼†† 3½†† 3½†† 3½

STATE OF TRADE

EXPORT OUTLOOK LESS SATISFACTORY

While reports from retailers and wholesalers show that business in the distributive trades is experiencing the customary pre-holiday revival, the quietude which has been apparent for some time in the chief manufacturing industries has become more pronounced with the approach of Easter. Compared with the position a year ago, the immediate outlook is much less satisfactory in the main export trades.

COAL.—Contrary to the usual experience before a general holiday, the coal trade is showing no signs of increasing activity. Shipments have been steadily declining and the outlook is discouraging, as new inquiry is absent and shipments are practically confined to contract deliveries. These are being retarded to some extent, as stocks abroad are heavy. Stocks here also are unwieldy, and, through the failure to clear wagons, pits in some districts are being thrown idle for somewhat lengthy periods.

IRON AND STEEL.—Quieter but fairly steady conditions are reported from most of the large producing areas. Sales of certain classes of material to meet early requirements are on an improved scale, but there is little desire to negotiate for forward supplies, and the total volume of business passing is still well below the normal level for this season of the year. Production is consequently still tending towards a lower level. There are now only 40 blast furnaces in operation on the North-East Coast.

CUTLERY.—For the first quarter of the year trade in cutlery and plate has fallen short of that for the corresponding period last year, and the approach of the Easter holiday is not improving the immediate outlook. Steamship companies, hotels, and restaurants are the chief buyers for the moment, while there is a consistent demand for cheap kinds for bazaars and for advertising purposes.

COTTON.—Political developments in India have checked business, and the declaration of another boycott is regarded as a serious matter. Business for China moves very slowly, but that for Egypt and South America is better. As the result of the recent buying movement spinners of American counts are better off than recently. The movement to organize production in the Egyptian section is welcomed.

DRAPERY AND CLOTHING.—Reports from the retail trade indicate a steady expansion in seasonal business, and this activity is reflected in the wholesale section.

LACE AND HOSIERY.—Lace manufacturers are still complaining that orders are below normal for the period of the year; the demand this spring has been so far the poorest of any year since safeguarding became operative. Some sections of the hosiery trade are a little more active on orders for summer and sports goods.

WOOL TEXTILES.—The wages dispute has dominated all other considerations and business has been for the most part confined to fulfilling urgent demands for material. Meanwhile the firmer tendency of prices of raw wool has imparted a feeling of greater confidence in the trade outlook once the dispute is over. Business in the Scottish tweed trade is still poor; manufacturers are making goods for the winter season of 1930-31, but orders are slow, and as some of the manufacturers have nearly finished those placed with them it looks as if the season will draw to an earlier close than usual.

BOOTS AND SHOES.—While business is better than it was a few weeks ago and output is increasing, the volume of trade is less than is usual at this period of the year. Manufacturers of medium-class goods are experiencing a rather better trade than for some time, and reports from the country centres are more encouraging than of late, but everywhere increased production could be undertaken with advantage. The export trade continues steady.

CHEMICALS.—Business is still reported as unsatisfactory, slackness continuing in nearly all sections of the market.

☞ Further reports on the state of home industries appear every week in *The Times Trade and Engineering Supplement*.

BUILDING MATERIAL PRICES

By the courtesy of the *Builder* we are able to give the average prices prevailing during the week ended April 11 for some of the principal materials used in the erection of houses, and to compare them with the prices charged before the War and those in operation at the beginning of 1923:—

Materials	Aug., 1914	Jan., 1923	April 11, 1930
	£ s. d.	£ s. d.	£ s. d.
Bricks, per 1,000:—			
Best stocks ..	1 16 0	4 2 6	4 3 6
Flettons.. ..	1 14 0	3 1 6	2 12 3
Glazed	13 0 0	22 0 0	20 10 0
Thames ballast, per yard	5 9	13 6	9 9
Thames sand, per yard	7 3	10 0	12 0
Shingle (¾in.), per yard	—	14 0	11 6
Portland cement, per ton	1 18 0	3 3 0	2 8 0
Greystone lime ..	1 8 0	2 16 6	2 10 0
Ground blue lias ..	1 0 0	2 18 6	1 17 6
Bath stone, per ft. cube	1 7½	2 11	2 10
Portland stone ..	2 4½	4 7	4 4½
Good sound building timber, per standard:—			
4×11in.. ..	16 10 0	34 0 0	27 10 0
3×7in.	—	22 10 0	22 0 0
2½×7in.	—	22 10 0	21 0 0
2×11in.. ..	15 0 0	32 10 0	25 0 0
2×10in.. ..	—	32 10 0	26 0 0
3×6-6in.	—	21 0 0	21 0 0
Slates, per 1,000 of 1,200:—			
24in.×12in. ..	—	41 17 0	31 0 0
22in.×12in. ..	—	38 0 0	27 19 6
20in.×10in. ..	13 17 6	33 8 3	24 7 6
18in.×10in. ..	13 2 6	28 11 6	20 17 6
18in.×10in. ..	13 5 0	23 12 6	17 5 0
16in.×10in. ..	—	19 16 0	14 14 6
16in.×8in. ..	10 5 0	15 8 3	11 5 0
R.S.J. joists, per ton	9 10 0	12 0 0	12 10 0*
Iron:—			
Common bars, per ton	9 0 0	12 10 0	11 0 0*
Mild steel bars, per ton	9 5 0	12 0 0	10 6 0*
Steel bars	9 5 0	12 0 0	9 10 0
Cut nails	11 10 0	21 15 0	16 0 0*
Sheet lead.. ..	22 15 0	35 10 0	28 0 0
Raw linseed oil, per gallon ..	2 4	3 7	3 7
Turpentine, per gallon	2 6	3 9	4 0
Ground English white lead, per ton	30 5 0	55 5 0	52 0 0
White lead paint, per ton	—	77 10 0	71 10 0
Red lead	28 10 0	39 0 0	39 0 0
Glass:—			
15oz. sheet, per ft.	2	2½	2¼
21oz. sheet, per ft.	3	4½	3¼
24oz. sheet, per ft.	3½	5½	4¼

* Lowest price.

AGED MERCHANT SEAMEN'S INSTITUTION

The sixty-third annual general meeting of the Royal Alfred Aged Merchant Seamen's Institution was held last week in the board room of the Shipping Federation in Leadenhall-street, E.C. The report was adopted on the proposal of the chairman, Mr. Carleton F. Tufnell, seconded by Mr. Philip H. Devitt, vice-chairman. The institution, which is dependent upon voluntary contributions, maintains two homes—one for aged sailors who are homeless, the other for such as are incurably infirm or incapacitated; the first accommodates about 100 and the second about 30 old men. The charity also gives out pensions to sailors of long service and good character unable to "carry on" and temporary pensions to seamen in distress through sickness or accident, and to several hundred widows and other dependents of seamen. No fewer than 1,537 people were so helped during last year. Sir Alan Anderson, having resigned from the committee of management after 30 years' service, was elected a vice-president. Captain Charles G. Smith and Mr. T. F. Tallents were appointed to the committee of management, and the following were re-elected:—Captain Sir Arthur W. Clarke, Mr. Robert Corry, Mr. Edward W. Green, Captain Owen Jones, R.N.R., Captain Edwin Jones, Commander F. Manley, R.N.R., Captain R. J. Noel, R.N.R., Mr. Laurence H. Tufnell, and Captain J. H. Wills.

WATER BOARD CHAIRMAN'S SALARY

To meet expenses in connexion with his official position, the Metropolitan Water Board have decided to increase the salary of the chairman, Sir William Prescott, from £500 to £1,000 for the year. It was pointed out that the chairman was frequently put to considerable expense in connexion with official functions and other matters involving the dispensing of hospitality, and that the present salary of £500 was fixed in 1909.

From The Times of 1830

THURSDAY, APRIL 15, 1830. Price 7d.

A curious fact has recently come to our knowledge, which shows the spirit in which the dramatic censorship is conducted in this country. Until now our readers were probably not aware that Mr. Colman looks upon subserviency to "the great" as an essential attribute of his office. Neither should we have suspected it, had we not been led to that inference by the circumstance to which we are alluding. In the English version of the opera of *Cinderella*, brought out on Tuesday evening at Covent-garden Theatre, the following dialogue originally occurred:—"*Dandini.* Pray, Master Alidoro, help me, for I am a great man now, and can do nothing!—*Alidoro.* How, sirrah! is that one of our privileges?—*Dandini.* Certainly, what do the great do but live by the labours of the little?" Mr. Colman struck out the whole of *Dandini's* last answer. The entire dialogue was therefore omitted.

3 per Cent. Cons. 93¾ to ¼.

COMPANY MEETING NOTICES

4 lines 20s. (minimum)

BANQUE D'ETAT DU MAROC.—ORDINARY GENERAL MEETING of the 26th MAY, 1930.

In conformity with Article 42 of the Statutes, the shareholders are convened to an ORDINARY GENERAL MEETING on Monday, the 26th May, 1930, at 3 p.m., 33, Rue La Boëtie, Paris (8th arrondissement).

ORDER of the DAY.

1. Report of the Board of Directors.
2. Censors' Report.
3. Auditor's Report.
4. Approval of Accounts, year ending 1929.
5. Nomination of Director.
6. Nomination of Auditor or Auditors.

The meeting is composed of all holders of at least 20 shares, inscribed in the Registers of the Company at least 30 days before the date of the Meeting. Holders of less than 20 shares can be grouped together and represented by one of them (Articles 40 and 41 of the Statutes).

EXTRAORDINARY GENERAL MEETING of the 26th MAY, 1930.

In conformity with Articles 42 and 54 of the Statutes the shareholders are convened to an EXTRAORDINARY GENERAL MEETING on Monday, 26th May, 1930, at 3.30 p.m., 33, Rue La Boëtie, Paris (8th arrondissement).

ORDER of the DAY.

1. Report of the Board of Directors.
2. Censors' Report.
3. Moroccan Imperial High Commissioner's Report.
4. Approval of a proposition to increase the Capital and the legal Reserve from the Supplementary Reserve and modification of Article 5 of the Statutes.

The Extraordinary General Meeting is composed of all holders of shares inscribed on the Registers of the Company 30 clear days at least before the date of the Meeting, whatever be the number of shares held.

THE CAPE ELECTRIC TRAMWAYS, Limited.—Notice is hereby given that a MEETING of the holders of the Six per Cent. Mortgage Debentures of the Cape Electric Tramways, Limited, secured by Trust Deed dated the 9th March, 1898, and Supplemental Deeds dated the 30th August, 1898, and 22nd July, 1915, will be held at the Company's offices, No. 4, London Wall-buildings, Blomfield-street, in the City of London, on Wednesday, the 30th day of April, 1930, at 2.30 o'clock in the afternoon, for the purpose of appointing a new trustee of such deeds in the place of Ludwig Breitmeyer, deceased.

By Order of the Board,
F. HAINES, Secretary.
4, London Wall-buildings, Blomfield-street,
London, E.C.2, 15th April, 1930.

DOMINION IRON AND STEEL COMPANY, Limited.—Notice is hereby given that a MEETING of the Holders of the 5 per Cent. Consolidated Mortgage Bonds (Sterling and Currency Series) of the above Company, secured by a Deed of Trust dated 1st June, 1909, and made between the Company of the one part and National Trust Company, Limited, of Toronto, Canada, of the other part, will be held at Assembly Hall, Third Floor, Royal Bank Building in the City of Montreal, on Wednesday, the 14th day of May, 1930, at 12 o'clock noon, daylight saving time, for the purpose of considering and if thought fit passing, with or without modification, Resolutions as defined by Article IX. Paragraph 2 of the Deed of Trust, which will be submitted to such meeting, to the intent that the same, if passed by a vote representing not less than two-thirds in amount of the outstanding bonds, shall be binding upon all of the holders of the said bonds, whether present or represented at such meeting or not:—

(A) Approving and sanctioning a proposed Plan of Exchange involving a compromise between the Company and the Bondholders, which will be laid before the meeting under which the 5 per Cent. Consolidated Mortgage Bonds, Sterling and Currency Series, of the Company are to be exchanged at par for Series "A" First Mortgage 6 per Cent. Sinking Fund Debenture Stock of Dominion Steel and Coal Corporation, Limited (incorporated under the laws of the Province of Nova Scotia, Canada), part of an authorized issue of $25,000,000 of Bonds and/or Debenture Stock secured by Deed of Trust to National Trust Company, Limited, as Trustee; holders of Consolidated Bonds to receive also as part of such exchange payment of an amount in cash at the rate of £10 10s. sterling (or its equivalent in Canadian currency at $4.86⅔ to the £1 sterling) for each £100 (or its equivalent in Canadian currency at the said rate) of bonds turned in for exchange as provided in the said Plan. Such Debenture Stock to bear interest from 1st March, 1930. Coupons Numbers 24 to 60 inclusive appurtenant to the Consolidated Bonds to be surrendered therewith;

(B) Authorizing and directing National Trust Company, Limited, as Trustee, subject to the said Plan of Exchange becoming operative as therein provided, to release to Dominion Steel and Coal Corporation Limited all of the properties and securities presently held for the 5 per Cent. Consolidated Mortgage Bonds, and to execute and do any other documents and things required for carrying the said Plan of Exchange into effect;

(C) Assenting to the discharge of National Trust Company, Limited, from its receivership and managership.

Prints of the Plan of Exchange, forms for listing bonds for deposit and any other information may be obtained by the Bondholders on application to:—

Dominion Iron and Steel Company, Limited,
Canada Cement Buildings,
Montreal, Canada;
National Trust Company, Limited,
225, St. James-street, West, Montreal,
or 22, King-street East, Toronto, Canada;
The London Agent of National Trust Company, Limited,
A. L. Nunns, Esq.,
28, Bishopsgate, London, E.C.2, England.
The Bank of Montreal,
Threadneedle-street, London, E.C.2, England;
John A. Rosey, Esq.,
Secretary, Consolidated Bondholders (Sterling Series) Committee,
5, London Wall Buildings,
Finsbury-circus, London, E.C.2, England;

and copies of the Resolutions to be submitted to the meeting may be inspected by Bondholders at the same places on any business day previous to the day of the meeting, between the hours of 11 a.m. and 3 p.m.; Saturdays 11 a.m. and 1 p.m.

Under regulations made by National Trust Company, Limited, as Trustee of the said Deed of Trust, Bondholders desiring to attend the meeting without producing their bonds, may deposit the same with any recognized Bank or Trust Company and will receive in exchange voting certificates which will entitle the bearer thereof to attend and vote at such meeting as though he were the actual bearer of the bonds therein referred to and produced the same at such meeting. If unable to attend in person the holder of such voting certificate may deposit the same in London at the office of the Trustee's representative, A. L. Nunns, Esq., 28, Bishopsgate, London, E.C.2, England, or in Montreal, Canada, with the Trustee at 225, St. James-street West, and such certificate will be voted at the meeting in favour of the Resolutions unless the depositor shall give written instructions to the contrary.

NATIONAL TRUST COMPANY, Limited, Trustee.
Dated 14th April, 1930.

NOTE.—A circular of the Trustee with accompanying documents may be obtained from the Depositaries mentioned in the above notice.

DECLARATION OF DIVIDENDS

4 lines 20s. (minimum)

ALEXANDRIA WATER COMPANY, Limited, ALEXANDRIA, EGYPT.

PAYMENT OF DIVIDEND.

Notice is hereby given that a DIVIDEND of Ten Shillings and nine pence per £5 Share on Coupon No. 83 is PAYABLE on and after 15th April, 1930, at the National Bank of Egypt, in Alexandria, at Rue Toussoun, or in London at 6, King William-street, E.C.4.

Dated, Alexandria, Egypt, the 11th April, 1930.

By Order of the Board,
K. B. WOODD SMITH, Managing Director.

MASON and BARRY, Limited.
(S. Domingos Mine, Portugal.)

Notice is hereby given that a DIVIDEND for the year ended 31st December, 1929, at the rate of 2s. 6d. per share, or 12½ per cent., less Income-tax, declared at the Ordinary General Meeting held this day, the same being PAYABLE on and after the 24th inst. at the offices of the Company, 57, Cannon-street, London, E.C.4.

The holders of Share Warrants to Bearer must leave Coupon (serial No. 37) for examination four clear days previous to payment, between the hours of 11 and 3 any day except Saturday.

Coupons may be presented after to-day, and must be listed on the Company's printed form, obtainable at the Company's Office.

By Order,
PHILIP O'D. GREENE, Secretary.
57, Cannon-street, London, E.C.4,
14th April, 1930.

NORWEGIAN THREE PER CENT. LOAN of 1888.—The COUPONS falling due on the 1st May, 1930, on these Bonds may be presented for PAYMENT between the hours of 10 and 2 (Saturdays excepted) at Hambros Bank Limited, 41, Bishopsgate, E.C.2, where lists may be obtained.

Coupons must be left three clear days for examination.

41, Bishopsgate, E.C.2, 15th April, 1930.

THE ROYAL BANK of CANADA.
DIVIDEND No. 177.

Notice is hereby given that a DIVIDEND of 3 per cent., being at the rate of 12 per cent. per annum upon the paid-up capital stock of the Bank, has been declared for the three months ending 31st May, 1930, and will be PAYABLE at the Bank and its Branches on and after Monday, 2nd June, 1930, to shareholders of record on 30th April, 1930.

By Order of the Board,
E. B. McNEERNEY, London Manager.
Bank Buildings, Princes-street, London, E.C.2.
April 14th, 1930.

BONDS CANCELLED

4 lines 16s. (minimum)

CITY of AARHUS FOUR per CENT. LOAN of 1909.

Hambros Bank Limited hereby state that they have received notice from Aarhus Kommune, Aarhus, that in accordance with the terms of the above Loan, the amortization for the year 1930 has been effected by purchase in the market of Bonds amounting to £11,500, as enumerated below, and these Bonds with Coupons from the 1st June, 1930, have been burnt in the presence of a Notary Public in Aarhus.

Letter A.—Nos. 40, 145, 146, 149, 150
5 Bonds at £500 .. .. £2,500

Letter B.—Nos. 313, 320/323, 325/326, 330/337, 509/510, 583, 851/852, 858/859, 866/872, 1015, 1048, 1065/1067, 1081, 1097/1107, 1151/1153, 1158/1182, 2437/2438, 2623, 2649, 3617/3621, 3641/3643, 3696, 3735, 4070, 4161
90 Bonds at £100 .. .. .. £9,000

£11,500

41, Bishopsgate, E.C.2, 15th April, 1930.

MISCELLANEOUS FINANCIAL

4 lines 20s. (minimum)

DOMINION STEEL CORPORATION, Limited.
(Incorporated under the Laws of the Province of Nova Scotia.)

To those HOLDERS of the SIX per CENT. CUMULATIVE PREFERENCE STOCK of DOMINION STEEL CORPORATION, Limited, who have deposited their Stock Certificates with the Canadian Bank of Commerce, in pursuance of an Agreement dated the twenty-third day of June, 1926.

Notice is hereby given that the Committee, appointed by the said Agreement to protect the rights and represent the interests of the Depositors, have approved a proposed Plan of Reorganization. Particulars of the said Plan have been lodged with the Canadian Bank of Commerce, London (2, Lombard-street, E.C.3), New York, Montreal, and Toronto, for inspection by the Depositors and may be inspected there by any Depositor during usual business hours. Any Depositor who does not assent to the proposed Plan may at any time before the first day of May, 1930, upon complying with Clause Seven of the said Agreement, withdraw the Stock Certificates represented by his Certificate (or at the option of the Committee a like amount of the Stock Certificates of the same issue) and all Depositors who shall not exercise this right to withdraw within the said time will be deemed to have assented to the said Plan and will, in the event of the Plan becoming operative, be bound thereby without further act or notice. The Committee being authorized under the said Agreement to use the Stock Certificates not so withdrawn for the purpose of carrying out such Plan.

By Order of the Committee.
J. B. VIGNAUX, Secretary.
River Plate House, 12-13, South-place, London, E.C.2.
15th April, 1930.

DOMINION IRON and STEEL COMPANY, Limited.
(Incorporated under the laws of the Province of Nova Scotia.)

To those HOLDERS of the FIVE per CENT. CONSOLIDATED MORTGAGE BONDS STERLING SERIES of DOMINION IRON and STEEL COMPANY, Limited, who have deposited their Bonds with the Bank of Montreal in pursuance of an Agreement dated the 23rd of June, 1926.

Notice is hereby given that the Committee appointed by the said Agreement of the 23rd of June, 1926, to protect the rights and represent the interests of the Depositors has, in pursuance of the power conferred upon the Committee by Clause 6 of the said Agreement, approved a Plan of Exchange, comprising a Scheme of Arrangement within the meaning of such clause.

Particulars of the said Plan have been lodged by the Committee with the Bank of Montreal, 47, Threadneedle-street, London, E.C.2., for inspection by the Depositors, and may be inspected there by any Depositor between the hours of 11 o'clock a.m. and 3 o'clock p.m.; Saturdays 11 o'clock a.m. and 1 o'clock p.m. Any Depositor who does not assent to the proposed Plan of Exchange may, at any time before the 1st day of May, 1930, on complying with Clause 7 of the said Agreement of the 23rd of June, 1926, withdraw the Bonds represented by his Certificate of Deposit or (at the option of the Committee) a like amount of the Bonds of the same issue, and all Depositors who shall not exercise this right to withdraw within the said time will be deemed to have assented to the said Plan and will, in the event of the Plan becoming operative, be bound thereby without further act or notice. The Committee being authorized under the said Agreement to use the Bonds not so withdrawn for the purpose of carrying out such Plan.

Dated this 15th day of April, 1930.

By order of the Committee.
JOHN A. RONEY, Secretary.
5, London Wall-buildings, Finsbury-circus,
London, E.C.2.

STRAITS SETTLEMENTS GOVERNMENT 6% INSCRIBED STOCK.
NATAL GOVERNMENT 3½% INSCRIBED STOCK.

SIERRA LEONE GOVT. 3½% INSCRIBED STOCK.—THE CROWN AGENTS FOR THE COLONIES give notice that the BOOKS of the above STOCKS will be CLOSED for the preparation of Dividends on the night of the 1st May, after which date the Stocks will be transferable ex dividend.

ST. LUCIA GOVERNMENT 4½% DEBENTURES.—THE CROWN AGENTS FOR THE COLONIES give notice that the half-year's INTEREST due 1st May on the above LOAN will be PAID on and after that date.

The coupons must be left with the Examiners, The Managers, Miss Best, and most of the staff of many years' standing remain. Rates from 2 guineas weekly inclusive. No extras.

Telephone Nos.: Western 1661, 1662, 1663.

THE OLDEST, YET THE LATEST of Mr. CROSBIE'S HOTELS.

TRANSFER BOOKS

4 lines 20s. (minimum)

HARBEN'S (Viscose Silk Manufacturers), Limited.—Notice is hereby given that the TRANSFER BOOKS will be CLOSED in respect of the Six-and-a-Half per Cent. Second Debenture Stock from Friday, April 18th, 1930, to Wednesday, April 30th, 1930, both days inclusive, for the preparation of Interest Warrants.

By Order of the Board,
W. S. SMART, Secretary.

J. MANDLEBERG and Co., Ltd.—Notice is hereby given that the TRANSFER BOOKS will be CLOSED in respect of the Preferred Ordinary and Deferred Ordinary Stock from Tuesday, April 15th, 1930, to Tuesday, April 29th, 1930, both days inclusive, for the preparation of dividend warrants.

By Order of the Board,
T. F. CRAGG, Secretary.

MADAME TUSSAUD'S, Ltd.—Notice is hereby given that the TRANSFER BOOKS of the 10 per Cent. Cumulative Preferred Ordinary Shares of this Company will be CLOSED from April 17th to April 30th, 1930, both days inclusive.

By Order of the Board,
A. H. LEE, Secretary.
Transfer Office:—Basildon House, Moorgate, E.C.2.
April 14th, 1930.

NOEL y COMPANIA Limitada.—Notice is hereby given that the TRANSFER BOOKS of the 7½ per Cent. Cumulative Participating Preference Shares will be CLOSED from the 17th to 30th April inclusive, for the preparation of Warrants for the half-yearly Dividend, payable 30th April.

CLOSE BROTHERS, Limited, Registrars.
9, Clements-lane, Lombard-street, E.C.4, 14th April, 1930.

THE CITY of LONDON BREWERY COMPANY, Limited.
4 per Cent. MORTGAGE DEBENTURE STOCK.
3½ per Cent. IRREDEEMABLE DEBENTURE STOCK.
The TRANSFER BOOKS of the above stocks will be CLOSED from the 16th to the 30th April, both days inclusive.

By order of the Board,
HENRY GROOM, Secretary.
15th April, 1930.

THE DUNLOP RUBBER COMPANY, Limited.—Notice is hereby given that the TRANSFER REGISTERS of the Preference Shares of this Company will be CLOSED from Wednesday, April 16th, to Wednesday, April 30th, both days inclusive.

C. TENNYSON, Secretary.
32-38, Osnaburgh-street, London, N.W.1.
April 15th, 1930.

ESSEX COUNTY SIX per CENT. REDEEMABLE STOCK, 1940/60.

IPSWICH CORPORATION SIX per CENT. REDEEMABLE STOCK, 1958/59.

NEWCASTLE-UPON-TYNE CORPORATION 4½ per CENT. CONSOLIDATED STOCK, REDEEMABLE 1948/63.

WOLVERHAMPTON CORPORATION SIX per CENT. REDEEMABLE STOCK, 1938/50.

Barclays Bank Limited, of 54, Lombard-street, E.C.3, hereby give notice that in order to prepare the Dividends due the 1st June next, the BALANCKS of the several ACCOUNTS in the above STOCKS will be STRUCK at the close of business on Thursday, the 1st May. On and after Friday, the 2nd May, the Stocks will be transferable ex-Dividend.

BUSINESSES FOR SALE

3 lines 7s. 6d. (minimum)

A SUITE HOUSE, serving breakfast and few dinners only, exclusive position, few yards Hyde Park; 18 rooms, beautifully furnished, and valuable lease, 30 years, at £160 a year. Profit £700 a year. Price £2,300. OTHERS, ALL PARTS.—LUXFORD, 34, Oxford-street (Tube Tottenham Court-road).

ALL BEST HOTELS, SUITE HOUSES, Tea Rooms, Restaurants.—Call on WAY and WALLER, 5 Hanover-square, W.1. Mayfair 8022 (10 lines).

A Profitable SPEED-BOAT BUSINESS for SALE. A competing speed boat can be built; two speed boats may be used; entirely suitable for owner-driver. Takings for last year will be produced; any investigation.—Write "SPEED BOATS," 13, South Molton-street, W.1.

ATTRACTIVE PRIVATE HOTEL, with passenger lift, at SOUTH KENSINGTON, containing 21 letting bed rooms, four spacious and attractive public rooms. Valuable 84 years' lease. Turnover £2,500 to £4,000 and profits £800-£1,000 per annum. Reasonable price will be accepted.—WAY and WALLER, 5, Hanover-square, W.1. Mayfair 8022 (Extn. 23).

A Very successful BUSINESS for SALE, working proprietary article for only 18 months; customers include Governments, railways, municipalities, institutions, public bodies, and large commercial houses; proprietor must retire from business; books scrupulously kept; over 80 per cent. of sales direct from Ads.; only organized pushing to make big thing. Price £3,500. No agents.—Write Box N.537, The Times, E.C.4.

A.1 PROPERTY INVESTMENT.—Excellent SHOP PREMISES, Chelsea; Freehold; Vacant Possession.—Write Box Y.641, Willings, 86, Strand, W.C.2.

BOURNEMOUTH.—Very attractive and prosperous RESIDENTIAL HOTEL for SALE, situated in the very best position, close proximity to Pier, Pavilion, and principal attractions; contains large dining hall, double lounge, drawing room, writing room, 55 letting bed rooms, all fitted hot and cold running water, proprietors' private rooms, ample staff quarters and service; garage for nine cars; exceedingly well furnished and equipped; 21 years' lease at £1,000; Freehold can be purchased; £8,000 cash only required, balance remain. EXCEPTIONAL OPPORTUNITY.—HANKINSON and SON, The Square, Bournemouth. (1303.)

ESTATE AGENCY.—Well-known business for DISPOSAL in W.C.2 district; established six years; net profits over £500 per annum; valuable lease, furniture and goodwill, £800; dissolution of partnership reason for selling.—Write Box G.1262, The Times, E.C.4.

TYRE SALE as going concern by treaty, old-established GLASS WORKS in YORKSHIRE.—Principals only write Box P.1897, The Times, E.C.4.

MARLOW (near).—RIVERSIDE TEA GARDEN at famous beauty spot (½-Acre; 200ft. river frontage); delightful BUNGALOW; five rooms, bath, &c.; no opposition; owner, going abroad, must sell unrestricted Freehold, with furniture, equipment, punt, car. Only £2,000.—WALTER HILL and Co., 74, Victoria-street, S.W.1.

RESTAURANT in main thoroughfare close to Kensington High-street; excellent shop seating 40. Net rental £60 per annum. Trade £30 per week. Suitable business for ladies. Price only £550 complete.—WAY and WALLER, 5, Hanover-square, W.1. Mayfair 8022.

SOUTH COAST.—FIRST-CLASS FAMILY HOTEL, superior position, unrestricted resort; fine old-established business; handsome profits, increasing. Freehold. Cash necessary about £15,000.—RICHARD SMITH and Co., 5, Bloomsbury-square, W.C.1.

TUDOR TEA HOUSE and RESTAURANT, with historical associations, on main Kent coastal road, for Sale Freehold as a going concern; genuine bargain.—Apply CHAMPIONS, Lowfield-street, Dartford. 'Phone 346.

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SLOANE-STREET (Knightsbridge).—Exceptionally attractive MANSION FLAT available three to six months; four bed, bath, two reception rooms. Fourth floor. Lift.—Apply Agents, ADAMS and WATTS, 9-38, Sloane-street, S.W.1. FER WEEK. Sloane 6208 (three lines).

Rent only 8 guineas per week.
SLOANE-SQUARE (adjoining).—FURNISHED MANSION FLAT to be LET for the season, or longer; four bed rooms, two reception rooms, bath room, and kitchen. Inspected and recommended by Messrs. KING and KING, 15, Brompton-road, Knightsbridge, S.W.3. Tele. Nos., Sloane 2294 (3 lines).

SMALL FURNISHED FLAT, overlooking Embankment; two bed, two sitting rooms; every convenience; telephone; 4gns.—11, Laurence-mansions, Cheyne-walk, Chelsea.

CRANLEY-MANSIONS, SOUTH KENSINGTON.
SUNNY FLAT; lifts; four bed, bath, two excellent reception and offices. New lease. No premium. Rent £375 per annum.—Sole Agents, COLLERAN, SWAAB and Co., 21, Sloane-street, S.W.1. Sloane 4747.

S.W.7.—UNFURNISHED FLATS and ROOMS to be LET.
Second Floor large house, two good rooms, bath room, £150.
Third Floor, two good rooms, bath room, £120.
Large Ground Floor room, £85.
Small room, Fourth Floor, £50.
Service and meals as desired (excellent).—Write Box P.1944, The Times, E.C.4.

LARKHALL ESTATE, CLAPHAM. NEW FLATS.
THE LAST THREE BLOCKS are now AVAILABLE for LETTING; three-five rooms; constant hot water; Frigidaire fitments; lock-up garages; large, well-planned room; pleasant garden surroundings. Rents, together with rates, from £2 2s. to £2 12s. per week.—Apply for illustrated booklet, Secretary, Dept. D./T., Estate Office, Albion-road, S.W.8. Telephone, Brixton 4681.

THORNEY COURT.—UNFURNISHED FLAT to be LET, containing three reception rooms, seven bed rooms, two bath rooms, &c. Rent £1,000. Can be viewed at any time.—Apply to Hall Porter, Thorney Court, Palace-gate, W. Further particulars apply DARKIN and TALBOT-PONSONBY, 17, Victoria-street, S.W.1.

UNFURNISHED SERVICE SUITE VACANT in very comfortable, quiet house, South Kensington; two bed rooms, one reception, private bath and telephone; butler-valet service; first-class cuisine. Rent £250.—Write Box 0346, The Times, 72, Regent-street, W.

UNFURNISHED FLATS in neighbourhood of FINCHLEY-ROAD urgently wanted; three-four bed rooms. Rent £250-£300 per annum.—Particulars please to SAUNDERS, 150, Finchley-road, N.W.3. Hampstead 0108.

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FLATS.

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BEAUTIFULLY DECORATED and appointed Service FLAT in Mayfair's premier position; double bed room, large reception room, small lounge, and luxurious bath room; parquetry flooring; constant hot water, electric heating. Rental £450 per annum, inclusive of full service.—Mayfair 8022 (Extn. 1).

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AN EXCLUSIVE FURNISHED SERVICE FLAT overlooking the gardens of Hanover-square; one or two bed rooms, large reception room, and tiled bath room. Rent 10gns. per week, including the very best service.—Mayfair 8022 (Extn. 5).
WAY and WALLER, 5, HANOVER-SQUARE, W.1.

KNIGHT & CO.,

14, CROMWELL-PLACE, S.W.7.
Facing South Kensington Station.
TELEPHONE, WESTERN 3424 (three lines).

SOUTH KENSINGTON.

NO PREMIUM.
EXCEPTIONALLY ATTRACTIVE FLAT, conveniently situated, overlooking private gardens, close to South Kensington Station; entirely redecorated; constant hot water; exclusive use of small garden; ground floor only; two bed rooms, bath room, two reception rooms, kitchen, &c.; large lofty rooms, one could be used as Studio; lease seven years; only £250 per annum inclusive.
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TWO NEWLY CONSTRUCTED BUILDINGS.

with most up-to-date decorations and furnishing.

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Self-contained Furnished Service Suites, from 7 to 15 Gns. a week, no extras.
Cuisine à la carte.
Managing Director,
VINCENT DAVICO.

KENSINGTON.

With South aspect and delightful rural aspect over extensive private gardens.
A Beautiful FLAT in handsome, first-class building with central heating; constant hot water; Electrolux, refrigerator, electric power, &c., and
SIX BED, ALL WITH FITTED BASINS (hot and cold);
TWO TILED BATH ROOMS, TWO FINE RECEPTION, LOUNGE HALL and COMPLETE OFFICES.
Lease 6½, 13½, or 20½ years at £550 per annum inclusive. Premium £200.
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KENSINGTON.—Well-appointed SERVICE FLAT, facing South, and with access to favourite square; one bed, bath, one reception room; many modern improvements strongly recommended by MARSH and PARSONS,
40 and 42, Church-street, Kensington, W.8.

KENSINGTON.—Excellent quiet MAISONNETTE; six good rooms (four and bath room entrance floor); South, overlooking Garden. Rent £225. Seven years' lease. Decorations additional; no dilapidations.—Western 0570.

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KNIGHTSBRIDGE.—Attractive FURNISHED SERVICE FLAT available three-six months; one double bed room, 12ft. by one fine reception room, 20ft. by 15ft. Third floor, lift. Strongly recommended by ADAMS and WATTS, 9-38, Sloane-street, S.W.1. Sloane 6208 (three lines).

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MAISONNETTE (UPPER); June; six good rooms, &c., over garage. £175. Decorations by arrangement.—Western 0570.

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Enjoying delightful views over Hyde Park.
AN EXCEPTIONAL SERVICE FLAT
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The rooms are spacious and comprise
Drawing room about 30ft. by 20ft.,
Dining room 20ft. by 15ft.,
Three bed rooms (one 30ft. by 20ft.), and well-fitted bath room.
Majority of Furniture and Contents could be purchased if desired.
Rent £1,500, including full attendance.
READY FOR IMMEDIATE OCCUPATION.
Inspected and recommended by
HAMPTON and SONS, 20, St. James'-square, S.W.1.

NEWLY DECORATED FLAT, few minutes Gloucester-road Stations, facing South; four bed, bath, two reception rooms, &c. Rent £275 per annum.—Agents, SAUNDERS, 40, Gloucester-road, S.W.7. Western 6611-2.

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A remarkably fine FLAT in favourite modern block. Quiet situation. Mainly West aspect.
A beautiful drawing room about 30ft. by 18ft.
A magnificent dining room about 29ft. by 18ft.
Six really good bed rooms, bath room.
Kitchen, large pantry, and good hall.
Charmingly decorated, panelled walls, parquet and deck flooring, electric heating. Lease 3, 10 or 17 years at only £616 per annum inclusive (worth double). Reasonable sum required for lease, fixtures and fittings.
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REGENT'S PARK, PORTLAND-PLACE.—Fine DOUBLE GARAGE with Chauffeur's FLAT, including bath; 15 years' lease; small premium. Rent £150 inclusive. Second garage available if required.—Write Box 678, Reynell's, 44, Chancery-lane, W.C.2.

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Full particulars BARTLETT TRUST, Limited, 54, Victoria-street (Victoria 3061); or to inspect, Hall Porter, entrance Little St. James's-street.

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Furnished or Unfurnished for any period.
High-class Restaurant. Children specially catered for.
Apply KENSINGTON PALACE MANSIONS, De Vere-gardens, London, W.8.
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HIGH MODERN FLATS.
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Ample Cupboard space and every modern convenience, including electric light and power at 1d. per unit only.
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Garage if required.
To view and for all further particulars apply Drilling Office on the premises.
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SLOANE STREET (Knightsbridge).—Exceptionally attractive MANSION FLAT available three to six months; four bed, bath, two reception rooms. Fourth floor. Lift.—Apply Agents, ADAMS and WATTS, 9-38, Sloane-street, S.W.1. FER WEEK. Sloane 6208 (three lines).

Rent only 8 guineas per week.
SLOANE-SQUARE (adjoining).—FURNISHED MANSION FLAT to be LET for the season, or longer; four bed rooms, two reception rooms, bath room, and kitchen. Inspected and recommended by Messrs. KING and KING, 15, Brompton-road, Knightsbridge, S.W.3. Tele. Nos., Sloane 2294 (3 lines).

SMALL FURNISHED FLAT, overlooking Embankment; two bed, two sitting rooms; every convenience; telephone; 4gns.—11, Laurence-mansions, Cheyne-walk, Chelsea.

CRANLEY-MANSIONS, SOUTH KENSINGTON.
SUNNY FLAT; lifts; four bed, bath, two excellent reception and offices. New lease. No premium. Rent £375 per annum.—Sole Agents, COLLERAN, SWAAB and Co., 21, Sloane-street, S.W.1. Sloane 4747.

S.W.7.—UNFURNISHED FLATS and ROOMS to be LET.
Second Floor large house, two good rooms, bath room, £150.
Third Floor, two good rooms, bath room, £120.
Large Ground Floor room, £85.
Small room, Fourth Floor, £50.
Service and meals as desired (excellent).—Write Box P.1944, The Times, E.C.4.

LARKHALL ESTATE, CLAPHAM. NEW FLATS.
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THORNEY COURT.—UNFURNISHED FLAT to be LET, containing three reception rooms, seven bed rooms, two bath rooms, &c. Rent £1,000. Can be viewed at any time.—Apply to Hall Porter, Thorney Court, Palace-gate, W. Further particulars apply DARKIN and TALBOT-PONSONBY, 17, Victoria-street, S.W.1.

UNFURNISHED SERVICE SUITE VACANT in very comfortable, quiet house, South Kensington; two bed rooms, one reception, private bath and telephone; butler-valet service; first-class cuisine. Rent £250.—Write Box 0346, The Times, 72, Regent-street, W.

UNFURNISHED FLATS in neighbourhood of FINCHLEY-ROAD urgently wanted; three-four bed rooms. Rent £250-£300 per annum.—Particulars please to SAUNDERS, 150, Finchley-road, N.W.3. Hampstead 0108.

FLATS AND CHAMBERS (continued)

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WELL FURNISHED Sunny FLAT in favourite mansions near BAKER-STREET; three bed rooms, bath room, two reception rooms; constant hot water, restaurant in building, lift, telephone; day and night porters. From now till November, or shorter period by arrangement; 5gns.
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FINE GEORGIAN RESIDENCE OF DIGNITY AND CHARACTER,

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Broad sloping lawns, green and hard tennis courts; walled garden and paddock.

EIGHT ACRES. FREEHOLD, £5,950.

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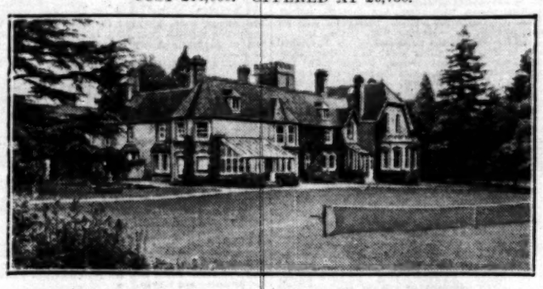

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of unusual charm, modernized and with every convenience, yet retaining the fascinating atmosphere of centuries past. Three reception, six-eight bed rooms (all fitted lavatory basins), two bath rooms; central heating, electric light, independent hot water service; parquet floors; telephone; modern drainage. Stabling, garage, cottage.

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shaded by fine old trees, including specimen evergreen oaks, tennis and other lawns, rose garden, ornamental water, kitchen garden, orchard, paddocks.

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FOR SALE AT A REASONABLE PRICE.

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Telegrams: Audemaude, Audley, London.

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ESHER. REALLY WELL-BUILT MODERN RESIDENCE,

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Main water, drainage, electric light and gas.

Garage for two cars and useful outbuildings.

Delightful gardens with tennis court, lake and paddock, in all about

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Excellent MODERN RESIDENCE, containing two reception and billiard rooms, nine bed rooms, two bath rooms and offices, two garages.

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THE YACHTSMAN'S IDEAL.

BETWEEN COWES AND RYDE.

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On the outskirts of an unspoilt village.

CHARMING OLD-FASHIONED RESIDENCE.

Lounge hall, three reception rooms, capital offices, seven bed and dressing rooms, bath room; all modern conveniences; garage and stabling, cottage; charming gardens and paddocks;

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Grand position, commanding lovely views, 1½ mile main line station, GEORGIAN RESIDENCE in well-timbered parklike grounds of nearly

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on which many thousands have been expended. Contains outer and inner halls, three reception, seven bath, 12 bed rooms, and capital offices. Lodge, cottage, first-class buildings. Tempting opportunity.

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in quiet position, up-to-date and arranged on two floors.

Containing hall, two reception, bath, four bed rooms, and offices. Good garage. All main services. Near village and motor 'bus routes. Capital garden with tennis lawn.

Unusual opportunity in this favourite district.

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ONE OF THE BEST PROPERTIES AVAILABLE.

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A MOST ATTRACTIVE MODERN RESIDENCE.

IN A DELIGHTFUL POSITION ON HIGH GROUND.

Accommodation, hall, suite of three charming reception rooms, with parquet floors, 10 bed rooms, two bath rooms, and offices. Main electric light, gas, water and drainage.

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PLEASANTLY SITUATED AND INTERESTING OLD-FASHIONED RESIDENCE.

In excellent order throughout.

Lounge hall, three reception rooms, 12 good bed and dressing rooms, bath room, and capital domestic offices.

Electric lighting; Company's water and gas; modern drainage; central heating; gravel subsoil.

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MODERN HOUSE of good architectural style; pretty lounge hall, two large reception, six bed rooms, bath room; main lighting, water and telephone; very charming gardens with tennis court, &c. A most inexpensive property to keep up.

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On the outskirts of a favourite old market town; one of the best centres in the county and within easy reach of the coast.—A most excellent and comfortably appointed MODERN RESIDENCE of very attractive architectural style; lounge hall, four large reception rooms, eight or nine bed rooms, bath room; main drainage, electric light, gas, and water; sandy soil; garage, stabling, cottage; delightful gardens and grounds, magnificently timbered and in a wonderful state of cultivation. These form a most appealing feature, and the whole property is in really perfect order. FIVE ACRES.

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TUDOR RESIDENCE

(modernized and improved regardless of cost). Charmingly situated in the midst of really beautiful country renowned as "the Garden of England," easy reach of the Kentish coast and 60 miles from London. Lounge hall, three reception rooms, eight or nine bed rooms, two bath rooms. A wealth of characteristic features, such as oak-beamed ceilings and walls, open fireplaces, &c.; electric light, central heating throughout. Garage; two cottages; very pleasant old-world gardens, orchard, and paddocks, in all about 20 ACRES.

FREEHOLD REDUCED TO £4,750.

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BETWEEN ASCOT and READING, away from the Thames Valley area and within 40 minutes of Town. A most attractive MODERN HOUSE, in perfect order with a very delightful garden. The house is particularly well built and of distinctive architecture, enjoying a pleasant situation on the fringe of a small country town. Lounge hall, three spacious reception rooms, eight bed rooms, bath room; electric light, co.'s water and gas, main drainage; gravel soil; garage, stabling, and cottage; well-wooded gardens and grounds, together with a useful paddock.

THREE ACRES. FREEHOLD £4,500, or £3,700 WITH ABOUT ONE ACRE.

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SOMERSET AND DORSET BORDERS.

CENTRAL for the CATTISTOCK HUNT and in a good social neighbourhood where the servant difficulty does not exist. Hunting, golf available. Six miles from well-known yachting centre. Modernized GEORGIAN RESIDENCE, most picturesque and on two floors only. Lounge hall, three large and lofty reception rooms, seven bed rooms, two dressing rooms, bath room; electric light, main water; stabling, garage; charming old gardens and grounds, profusely timbered and intersected by a small river.

FOUR ACRES. FREEHOLD £3,000.

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COUNTRY AND SEASIDE (Continued from Page 29)

HOUSES IN SURREY.

BRAMLEY.

MODERN detached HOUSE, convenient for station; two reception, three bed, bath, modern conveniences; garage; garden.

EWHURST.

A COUNTRY COTTAGE, in a lovely district; two sitting, three bed, bath, modern conveniences; matured garden, about half acre.

FREEHOLDS FOR SALE BY CHAS. OSENTON and CO., Guildford. Tele. 368

CHILTERN HILLS (Reading 4½ miles).—For SALE a comfortable, well-built HOUSE with glorious views; lounge hall, gentlemen's cloak room, three sitting rooms, six bed rooms, bath room, usual offices, with servants' sitting room; garage, stabling with two living rooms over; main electric light and water; exceptional repair; pretty garden. Further Four Acres and Cottage can be purchased.—Apply Sole Agents, Messrs. NICHOLAS, Reading.

£2,500, with 2½ ACRES.

COTTAGE AVAILABLE

COULSDON.—An attractive detached pre-war HOUSE on high ground, in a quiet road with beautiful views, midway between Coulsdon and Purley and about 10 minutes' walk from two stations; five bed, bath, two reception, complete offices with all conveniences, and a delightfully matured garden of half Acre. FREEHOLD FOR SALE privately or by Auction.—H. B. BOND and SHERWILL, 134, Brighton-road, Coulsdon.

CROWBOROUGH, SUSSEX.—MODERN detached Pre-War RESIDENCE in perfect order, 750ft. up; residential area; few minutes golf and village; three large reception, five bed, bath, usual offices; garden; co.'s water, gas, electric light; main drainage. Would be decorated suit purchaser's taste. PRICE £1,650 FREEHOLD.—Write Box P.1947, The Times, E.C.4.

FOR ALL

HOUSES IN DEVON,

CONNOLE, RICKEARD and GREEN, 82, Queen-street, Exeter.

COUNTRY AND SEASIDE (continued)

£1,750.—QUEEN ANNE RESIDENCE, 400ft. up, Wrotham Hills; modernized, but full of old oak, original fireplaces; four beds, bath (hot and cold), two reception, enclosed loggia, conservatory; 1½ ACRE, nuts, fruit, tennis; double garage. FREEHOLD. Bargain.—NEVE and SON, Auctioneers, Tonbridge.

£3,000.—TONBRIDGE.—Charming RESIDENCE OF CHARACTER, convenient to Public School; six beds, box, bath (hot and cold), three reception, &c.; TWO ACRES; garage; electric light, &c. FREEHOLD.—NEVE and SON, Auctioneers, Tonbridge.

SMALL FREEHOLDS at REIGATE.

AUCTION ON THURSDAY, 1st MAY, 1930.

DETACHED RESIDENCES: "Rahmstabad," Horley, attractive small house with four bed, garage, and garden; "Thicket Lodge," Reigate, six bed, three reception, garden; "Delamere," Reigate, seven bed, three reception, garage, garden; two centrally situated semi-detached houses, "Nutley," Reigate, 35, Somers-road, Reigate; an opportunity of obtaining an attractive small house for occupation at a bargain price. Also INVESTMENT PROPERTIES.—WATKIN and WATKIN, Reigate and East Grinstead. Teles., Reigate 330 and 830 and East Grinstead 375.

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EASTBOURNE.—To Golfers and others.—For SALE labour-saving, detached RESIDENCE overlooking Golf Links; lounge hall, two reception, four bed, bath, good offices; well matured garden.—Sole Agents, LLOYDS, 6, Gildridge-road, Eastbourne.

UNIQUE OPPORTUNITY. NEAR CONSTABLE'S COUNTRY.

GENUINE OLD TUDOR RESIDENCE, with pleasure and profit farm; three reception, servants' hall, six bed, bath; electric light, hot water in bed rooms; delightful views; model buildings; 48 ACRES pasture; good sport; milk round if desired. £3,000 or offer.—WOODCOCK and SON, Ipswich.

COUNTRY AND SEASIDE (continued)

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Golf at Stoke Poges.

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BUCKS. IVER HEATH.

GUERNSEY.—Charming HOUSE; nine rooms; good garden; mild Surrey climate, near church, club, and golf links. Immediate possession; great bargain, £1,850 FREEHOLD.—A. MARTIN and SON, Estate Agents, Guernsey.

BORDERS NEW FOREST.

HANTS.—An exceedingly attractive six-roomed BUNGALOW with bath (hot and cold); garage; greenhouse and ONE ACRE. VACANT POSSESSION. £650 FREEHOLD.—GRIBBLE, BOOTH and SHEPHERD, Country Property Specialists, Basingstoke and Yeovil.

HORLEY.—Pre-War HOUSE, FREEHOLD; vacant possession; modernized, up to date; five bed, three reception, usual offices; 25 miles London, good train service. Accept £1,500 for quick SALE. Genuine opportunity.—Jones, Cripps Chb, Cannon-street, E.C.

HASTINGS, sheltered sunny position, very fine land and sea views.—Well-built Detached RESIDENCE, in three flats, with vacant possession of ground floor; large garden. PRICE £3,200 FREEHOLD.—DYER and OVERTON, 38, Havelock-road, Hastings.

COUNTRY AND SEASIDE (continued)

SPLENDID HUNTING CENTRE

ON the high ground beyond Banbury.—PICTURESQUE RESIDENCE in good order, fitted with modern conveniences; lounge hall, three reception rooms, 12 bed rooms, two bath, &c.; electric light; central heating; nine loose boxes; two garages; farmery; two cottages; pleasure ground and pasture land,

66 or 93 ACRES.

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FOR SALE AT A GREATLY REDUCED PRICE.

GORING-ON-THAMES (high and dry position).—Attractive MODERN RESIDENCE containing lounge hall, four reception rooms, bath room, nine bed rooms, &c.; co.'s electric light, gas, and water; telephone, central heating; stabling, six-roomed cottage, garage; charming well-timbered grounds of nearly FIVE ACRES, including tennis and other lawns, orchard and paddock.

TRESSIDER and Co., 37, Albemarle-street, W.1.

HOVE, THE DRIVE.—Sunny, airy, very light HOUSE; splendidly solid; four large sitting, eight-nine bed rooms, three baths; decorated and fine order; garden; close station, bus, tennis, rink, yet quiet; £4,850.—Write Box P.1351, The Times, E.C.4.

HOVE (near sea and station).—Modern, double-fronted RESIDENCE on two floors; four bed, bath, three reception; large garden. To AUCTION May 1st.—All particulars, WINKWORTHS, F.A.I., 22, Preston-street, Brighton.

FOR SALE, ROCKMOUNT, GOREY, JERSEY.

IDEAL COUNTRY RESIDENCE, high altitude, detached, commanding excellent sea and country views, fitted with all modern labour-saving devices.

This well-built Freehold property comprises four reception rooms, including large drawing room opening on front lawn, six principal bed rooms fitted running water, three bath rooms, commodious staff quarters, with usual offices.

Unlimited supply spring and rain water.

Stone-built garage for two cars. Electric light throughout. Central heating.

Productive ornamental and vegetable gardens, including greenhouses, vineries, and peach-house, approximately two acres.

Also another well-equipped property in Sark—Furnished House and 20 acres land.

Apply E. M. Lamb, 8, St. Mary's-place, Newcastle-upon-Tyne.

LADY'S FURNISHED ANTIQUE COTTAGE (ideal position); garden; bath; suit three; £750; near sea, omnibuses, 11 minutes.—C., 82, Elm Park-gardens, London.

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High and open position.

A thoroughly good and well-planned detached

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Garage for three cars. Exquisite grounds, about one acre. Vacant possession.

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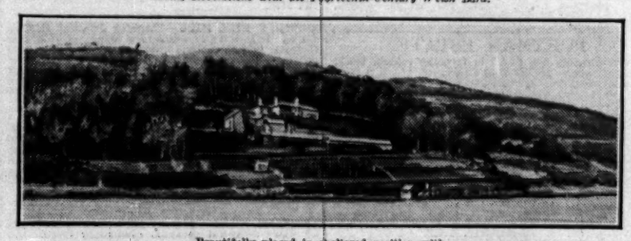

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Happy Pleasances and Picturesque Vistas; Japanese, Italian, and Sanctuary Gardens; Waterfalls and Wishing Pool; Orchard, &c.

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Facing South, 100 yards from Links and Tennis Club; eight minutes Station.

PICTURESQUE HOUSE in OLD SURREY STYLE.

Contract built and beautifully fitted throughout; three reception rooms, five bed and dressing rooms, two bath rooms, &c.; double garage.

Electric light and power. Main water, gas, and drains.

PRICE £3,750.

Inspected and recommended.

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COUNTRY AND SEASIDE (continued)

FOR SALE AT A GREATLY REDUCED PRICE.

GORING-ON-THAMES (high and dry position).—Attractive MODERN RESIDENCE containing lounge hall, four reception rooms, bath room, nine bed rooms, &c.; co.'s electric light, gas, and water; telephone, central heating; stabling, six-roomed cottage, garage; charming well-timbered grounds of nearly FIVE ACRES, including tennis and other lawns, orchard and paddock.

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This well-built Freehold property comprises four reception rooms, including large drawing room opening on front lawn, six principal bed rooms fitted running water, three bath rooms, commodious staff quarters, with usual offices.

Unlimited supply spring and rain water.

Stone-built garage for two cars. Electric light throughout. Central heating.

Productive ornamental and vegetable gardens, including greenhouses, vineries, and peach-house, approximately two acres.

Also another well-equipped property in Sark—Furnished House and 20 acres land.

Apply E. M. Lamb, 8, St. Mary's-place, Newcastle-upon-Tyne.

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ENTIRELY rural. Delightful GABLED RESIDENCE, on gravel soil, in matured gardens, 1½ Acre. Lounge hall, three reception, cloak room, seven bed, bath; stables, garage; tennis lawn, &c. BARGAIN PRICE £3,000.

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SPLENDID HUNTING CENTRE

ON the high ground beyond Banbury.—PICTURESQUE RESIDENCE in good order, fitted with modern conveniences; lounge hall, three reception rooms, 12 bed rooms, two bath, &c.; electric light; central heating; nine loose boxes; two garages; farmery; two cottages; pleasure ground and pasture land,

66 or 93 ACRES.

Moderate figure accepted.—WHITEMAN and Co., 56, Brompton-road, S.W.

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COUNTRY AND SEASIDE (continued)

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of
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Sold by Order of the Executors.

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MODERN ETCHINGS, comprising the Property of J. ROSS SMITH, Esq., Kittochside House, Carmunnock, Lanarkshire, N.B.; of P. S. GREGORY, Esq., Rosalind, East Trinity-road, Edinburgh; of MAJOR A. McCONNELL, Marshlands, Dymchurch, Kent, and of Mrs. MUIRHEAD, "Ko Rangi," Northcote, Auckland, N.Z., including Somerset House by Muirhead Bone; Saint Marks, No. 2; The North Porch, Harfleur; After Glow on the Findhorn, and Craigievar, by Sir D. Y. Cameron, R.A., and works by all the other well-known modern etchers; Lithographs by C. Conder and C. H. Shannon, R.A., the Property of Mrs. MANLEY.

WEDNESDAY, APRIL 30th.

An important collection of OCEANIC, AFRICAN and AMERICAN ART, comprising Papuan, Melanesian and Micronesian Objects, Ceremonial Masks and Helmets, Betel-nut Boxes and Implements, Bowls, Head-rests and Pillows, Skull Hooks, and a fine figure of a Crocodile from New Guinea; Carvings from Easter, Bougainville, and the Admiralty Islands; a fine Ceremonial Mask and carved Door Posts, from New Caledonia; a Rare Female Figure from New Ireland; and a Tortoiseshell Dancing Mask, from the Torres Straits; Figures, Bowls and Stools, decorated with beaded figures from the Cameroons; two fine Chieftain's Ceremonial Staves, Ivory and Bone Fetishes, and Figures, from the Belgian Congo; also Carvings from Zululand, Ball, Bissagos Islands, Ivory Coast, and Gabun; Pottery and Stone Carvings; Two Peruvian Ponchos, decorated with figures; Mexican Jade Carvings; and a rare Series of North American Carved Horn Spoons; a fine Blackwood Club, from the Marquesas Islands, and a New Zealand Jade Tiki; also a fine Benin Ivory Tusk, taken from an altar for human sacrifice, the property of Miss F. D. B. RINGER.

Illustrated catalogues (six plates). 2s. 6d.

THURSDAY, MAY 1st.

JAPANESE IVORIES and NETSUKE, comprising the property of REGINALD WATTS, Esq., The Cedars, The Warberries, Ioruqua's collection of Hunting Buttons, the property of ORMOND BLYTH, Esq. Snuff and other Boxes, the property of Mrs. E. TURNER, Kinbatrachie, Elion, Aberdeenshire; a rare Horn Box by Obrisek, the property of THERESA LADY GRAHAM MONTGOMERY. A fine series of family MINIATURES by Henry Bone, Adam Buck, Nicholas Dixon, George Engleheart, Oziss Humphrey, and John Smart, the property of REGINALD POLE, Esq. A choice Collection of BATTERSEA ENAMELS, the property of the late Mrs. A. E. CROFT, of Farnhams Hall, Ware, sold by order of the trustees. Also Papier Maché Boxes, Watches, Oriental Jewellery, &c., and a Thirteenth-century champlevé enamel Panel.

Illustrated catalogues (three plates). 1s.

FRIDAY, MAY 2nd.

Fine English and Continental PORCELAIN, comprising early Chelsea Cups and Saucers, Bow and Meissen Figures, Worcester yellow-ground Dessert Baskets, Crown Derby, Worcester and Davenport Tea and Dinner Services, including the property of LIEUTENANT-COLONEL HOLLAND, The Grove, Balrath, Co. Meath, and THERESA LADY GRAHAM MONTGOMERY, of the late Mrs. A. E. CROFT (sold by order of the trustees); of ORMOND BLYTH, Esq.; of REGINALD POLE, Esq.; also a fine Plymouth Mug by William Cookworthy, the property of his great-grandson. Stuart and George Seedlework and Hangings, and a fine Charles II. Seedlework Toilet Mirror. Valuable OLD ENGLISH FURNITURE, &c., including a fine Queen Anne Walnut Settee, Glass Pictures, Chippendale Chairs, Georgian Silver, &c., comprising the property of Dr. R. PERCY SMITH. Signed French Furniture, by P. Roussel and C. Krier, including the property of the Right Hon. the LORD ORANMORE and BROWNE; an extremely rare late Stuart Billiard Table, the property of WILLIAM LOW, Esq.; a celebrated English Hunting TAPESTRY signed by Bradshaw, the property of the late J. GRAEME THOMSON, Esq.; and a fine Model of the State Barge of the Shipwrights' Company.

Illustrated catalogues (four plates). 1s. 6d.

Printed lists of prices and buyers' names may be purchased after each sale. Particulars on application. No priced catalogues are issued.

RALPH PAY & TAYLOR

3, MOUNT-STREET, LONDON, W.1.

RIGHT ON SURREY GOLF COURSE.

Perfectly secluded situation with private access to Links and lovely South views.

ONE HOUR FROM LONDON,

Unrivalled Opportunity.

A VERY DELIGHTFUL HOME in a beautiful woodland setting, which cannot be encroached upon; 10 bed rooms, three bath rooms, three reception, and lounge hall; main services; garage, stabling, and chauffeur's rooms.

FIVE ACRES.

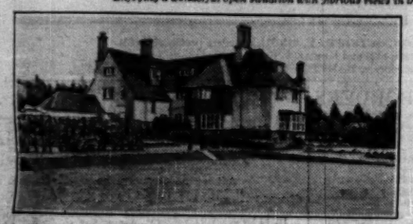
FREEHOLD.

£5,500.

Highly recommended by RALPH PAY and TAYLOR, 3, Mount-street, W.1.

20 MILES SOUTH OF TOWN.

Enjoying a wonderful open situation with glorious views in three directions.



ADJOINING GOLF COURSE.

A perfectly appointed MODERN RESIDENCE of character; lounge hall, three reception, nine bed rooms, three bath rooms.

Electric light, Company's water, central heating.

GARAGE. COTTAGE. Extremely beautiful gardens, in all

3 ACRES.

More land available.

A property of real merit.

FOR SALE FREEHOLD.

Most confidently recommended by RALPH PAY and TAYLOR, 3, Mount-street, W.1.

COUNTRY AND SEASIDE (Continued from Page 30)

GEERING & COLYER, F.A.I.,

Auctioneers, Land Agents and Valuers,

ASHFORD, KENT (Tele. 25),

Ashurst, Kent (Tele. 19), and Rye, Sussex (Tele. 55).

RARE BARGAIN.

KENT, favourite Tenterden district, pretty rural spot, on high ground.—Charming COUNTRY RESIDENCE in beautiful old timbered grounds and paddock 3½ Acres; seven bed and dressing, bath, two reception, panelled hall, &c.; garage, buildings. FREEHOLD ONLY £1,500. POSSESSION. Illustrated particulars.

SUSSEX, Tunbridge Wells and Hastings, between, one mile main line Station.—AGRICULTURAL and SPORTING ESTATE, 270 ACRES; fine old oak-beamed SUSSEX FARMHOUSE in centre of estate, commanding beautiful views; suitable conversion into gentleman's residence; farmery; four cottages. FREEHOLD ONLY £16 per acre. Photos.

KENT COAST, near, about 450ft. up, lovely spot.—Gentleman's delightful creeper-clad COUNTRY RESIDENCE; four good bed, bath, two reception, lounge hall, &c.; company's water, electric light, telephone; garage; tennis lawn, gardens, and grounds THREE ACRES. FREEHOLD £2,000. POSSESSION. Must be sold. Owner going abroad.

SUSSEX, WINCHELSEA, close sea and golf.—Delightful OLD-WORLD COTTAGE RESIDENCE; four bed, bath, three reception; company's water, electric light; good drainage; exceptionally pretty garden with lawn and fruit trees. FREEHOLD £1,100. POSSESSION.

KENT, favourite Maidstone district, delightful position with good views.—Valuable small FRUIT and DAIRY FARM, nearly 25 ACRES; "ROSELANDS," ULCOMBE, charming old oak-beamed Farmhouse; company's water; telephone; ample buildings, gardens, &c. AUCTION, May 15th, with POSSESSION, or privately.

TUNBRIDGE WELLS and HASTINGS, between, close pretty village, one mile main-line Station.—"KENBOURNE," HURST GREEN.—Attractive COTTAGE RESIDENCE (facing South); four bed, bath, three reception; company's water and electric light; garage; matured gardens. FOR SALE privately or by AUCTION in May, with POSSESSION.

GEERING and COLYER, as above.

SMALL, well-built, pre-War COTTAGE-RESIDENCE, Berks, 45mins. Paddington, favourite district; matured garden, orchard, 1½ ACRES; tennis; garage; Coy.'s electric light and power. FREEHOLD £2,500.—Write Box S.316, The Times, E.C.4.

SALCOMBE, S. DEVON COAST.—Pre-War detached RESIDENCE; excellent condition; picked position; magnificent sea and country views; three reception rooms; six-seven bed rooms, bath room, complete offices; main water and drainage; telephone; good garden, greenhouse. Price FREEHOLD £2,000. Contiguous garden available if required.—Apply PAGE, Salcombe.

SHAFTESBURY, DORSET.—Charming FREEHOLD COTTAGE, standing in own grounds, containing three reception rooms, three good bed rooms, and large attic, bath room, and usual domestic offices; central heating throughout; shrubbery; hard tennis court; excellent state of repair.—BARRET-CHAMBERLAIN and McDONNELL, 7, Victoria-avenue, Harrogate.

SUITABLE either private occupation or small holding —For SALE. Lovely rural spot near ALTON, HANTS. Electric light, telephone; two charming oak-beamed reception, four bed (also bungalow in garden, three or four bed rooms), bath, fuel and cold; two garages, cowstalls, &c.; tennis-lawn, orchard, and grassland.—Full particulars of GEO. REGINALD C. EVENNETT, F.A.I., Farnham, and at Haslemere and Hindhead.

16th CENTURY COTTAGE RESIDENCE and 6 ACRES.

SUSSEX (on South Downs, with unrivalled views).—To be LET or SOLD, charming modern HOUSE, with all conveniences; eight bed and dressing rooms, three bathrooms, DOUBLE GARAGE; 55 miles London, 15 miles Brighton; quarter-mile off main road; 2½ acres.—Write Box N.528, The Times, E.C.4.

SURREY AND WEST SUSSEX.

AGENTS for RESIDENTIAL PROPERTIES,

OWEN WALLIS, F.A.I.

MESSRS. WALLIS AND WALLIS,

21, High-street, Guildford. 'Phone, Guildford 1307.

SUSSEX

BETWEEN EASTBOURNE and TUNBRIDGE WELLS.

Half a mile Station.

An attractive Freehold Residential Property. Well-appointed

MODERN RESIDENCE,

containing lounge hall, two reception rooms, eight bed and dressing rooms, bath room, and usual offices; electric lighting, company's water, hot water service, telephone; perfect condition throughout; garages, stable, farmery, old mills, and cottage.

CHARMING GROUNDS with tennis lawn, pond and stream, orchards, and meadow, 8½ ACRES. PRICE FREEHOLD £3,800.

Strongly recommended by the Agent, ALFRED J. BURROWS, F.S.I., F.P.A.I., Ashford, Kent.

SUSSEX HOUSES.

ROSE and DENNIS, UCKFIELD and EASTBOURNE.

SUSSEX COAST, between BATTLE and BEXHILL-ON-SEA.—FREEHOLD COUNTRY RESIDENCE, excellently situated on Southern slope; three reception, seven bed rooms, bath; tennis lawn, nice garden; garage, cottage, farmery, and 50 ACRES for SALE by AUCTION 12th June, or privately.—Apply JOHN BRAY and SONS, Bexhill-on-Sea. Tele. 14.

BEACONSFIELD.

TO be SOLD, an attractive, well-built RESIDENCE in woodland surroundings; four bed, bath, two reception, lounge hall, cloak room; TWO ACRES of garden (or would be sold with one or half acre); near station; all modern conveniences.—Apply BAILEY-DENTON, Beaconsfield. 'Phone, 328.

COUNTRY AND SEASIDE (continued)

BEXHILL-on-SEA, overlooking Channel.—Well-built FREEHOLD Detached RESIDENCE; two reception, five bed, box, bath room; verandah; garage and large garden; owner must sell; £2,400; exceptional bargain.—Apply JOHN BRAY and SONS, 1, Devonshire-place, Bexhill.

BEXHILL-on-SEA (West).—Detached well-arranged FREEHOLD RESIDENCE; two reception, four bed, bath; garage; large garden; near sea, railway station, &c. £2,200. Highly recommended.—Apply JOHN BRAY and SONS, 1, Devonshire-place, Bexhill.

BEXHILL-ON-SEA.—By order of Executors.—Detached COUNTRY COTTAGE; two reception, three bed, bath room, &c.; large garden. Near omnibus route and links.

DEEWAR RESIDENCE, fine position, on two floors; three reception, cloak room, five bed rooms, bath room, &c.; all conveniences.

AUCTION 24th April.—Particulars from GORDON GREEN and WEBBER, 3, Sea-road, Bexhill.

TO be LET, within four miles Manchester, RESIDENCE, containing four reception, six bed rooms, box rooms, servants' bed rooms, billiard room, two bath rooms, kitchen, and good domestic offices, wine cellar; garage, greenhouse, &c., in grounds having total area 2a. 2r. 3p. Adjoins Golf Course.—For rent and particulars apply A. J. BRICKWELL, Surveyor, L.N.E.R., 12, Paton-street, Manchester.

TO Artists and others, the FREEHOLD of UNIQUE COTTAGE situated in COOKHAM VILLAGE; beamed ceilings, Tudor fireplaces, three bed rooms, three sitting rooms, one a large studio (27 by 24 feet). North light; central heating, gas, electricity, telephone.—The Sanctuary, Cookham Village, Berkshire.

SURREY.

ON THE SLOPE OF A HILL WITH VIEWS TO THE ASHDOWN FOREST.

TO be SOLD, an attractive RESIDENTIAL PROPERTY approached through a Lime Avenue and including a picturesque old residence, with lounge, three reception rooms, eight principal bed and dressing rooms, three servants' rooms, two bath rooms and offices; electric light, company's water, modern drainage; telephone; excellent cottage; outbuildings and garage for two; charming grounds, with tennis court, Japanese gardens, rock garden, woodland; kitchen garden and walled fruit gardens; two paddocks, in all 15 Acres; golf (ten minutes by car). Although nearly £4,000 has been spent on the property within the last four years THE MUCH REDUCED PRICE OF

£6,500

Will be ACCEPTED for an IMMEDIATE SALE.—Agents, Messrs. KNIGHT, FRANK and RUTLEY, 20, Hanover-square, W.1. (26929.)

Beautiful reach of River Thames, near Staines.

TO be SOLD, Architect's attractive HOUSE, and a Bungalow; two to three bed, bath, two reception. Low prices, with small payment down, or consider Letting. Plots river frontage and near. Illustrated booklet.—J. E. PURDIE, F.S.I., Heath-road, Weybridge.

TORQUAY.—For SALE, ONE of the most charming RESIDENCES in Torquay, of moderate size, in exceptionally fine position on the Lincombe Hill, facing due South, splendid views of Torbay and coastline; beautifully designed grounds of nearly two acres with sub-tropical trees and plants, and terrace 90 yards long; the house is in excellent repair; latest improvements, including hot water radiators, electric light and bells, &c.; porch, hall, double drawing room, 40ft. by 16ft., library, dining and smoking rooms, eight bed rooms, dressing room, two bath rooms, four rooms for chauffeur; excellent garage two cars.—Illustrated particulars of G. E. SMITH and SON, House Agents, Torquay.

WEALD of KENT.—Charming world RESIDENCE, own estate 86 acres; beautiful garden. FREEHOLD £6,500.—Particulars Box 642, Smiths' Agency, Ltd., 100, Fleet-street, E.C.4.

WHY NOT BUILD

a House to meet your exact requirements in the district of your choice? Our complete and exclusive Building Service operates in all districts.—Write for brochure "A," with plans and prize-winning designs.

Universal Housing Co., Ltd., Rickmansworth.

BUCKLAND & SONS,

Surveyors, Valuers, &c.,

WINDSOR (Tele. 48), Slough (Tele. 28),

Reading (Tele. 1890).

WINDSOR.—Attractive FREEHOLD PROPERTY for SALE, in a good residential position, and containing four bed rooms, bath room, two reception rooms; co.'s gas and electric light, main drainage; garden; garage. PRICE £1,500, or offer.

WALTON-ON-THAMES.—Garden cover's COTTAGE, containing five bed rooms, two sitting rooms, bath room, modern kitchen, &c.; independent hot water boiler, electric light; garage; tennis court, about an acre of matured garden. Price £3,000 Freehold. £2,000 could remain if required.—Illustrated leaflet apply B., W. H. Smith and Son, Station Bookstall.

JUST AVAILABLE.

WOLDINGHAM, SURREY.

Station 12 minutes. London 40 minutes.

High up with fine views over Marden Park.

A well-built MODERN RESIDENCE, having lounge hall, two reception, nine bed and dressing, bath; main water, gas, and electricity; central heating; two garages. *Inexpensive wooded grounds with pond (tennis court).*

THOMSON, Esq.; and a fine Model of the State Barge of the Shipwrights' Company.

Illustrated catalogues (four plates). 1s. 6d.

HURCOMBS, PICCADILLY, W.1.

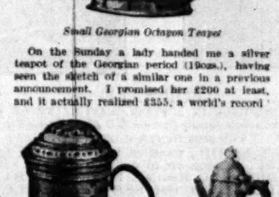
I notice the exceptionally good prices realized for silver elsewhere on April 10th. It is a curious coincidence that the purchaser of the lot for £3,300 was the same firm who purchased the silver Georgian dressing-case in the first sale I held at Piccadilly for precisely the same amount, and it is only £50 more than the Chelsea group I sold recently. But these prices sink into insignificance in comparison with the Mazer bowl, made of wood and about 15s. worth of silver, which I sold for £10,000 on the 18th of November, 1927.

The highest price per ounce I noticed was £132. The Waterbeach cup and cover which I sold on the 23rd December, 1926, worked out at £143 per ounce!

My Sale on April 11th included a silver caudle cup, cover and stand, which I had instructions from a nobleman on the previous Monday to sell, illustrated in "The Times" on Tuesday—on view Wednesday and Thursday—and sold on Friday for £2,100.

Small Georgian Octagon Teapot

On the Sunday a lady handed me a silver teapot of the Georgian period (18ozs.), having seen the sketch of a similar one in a previous announcement. I promised her £200 at least, and it actually realized £355, a world's record!



Kitchen Pepper Pot *Georgian Coffee Pot*

The lady had also seen a photo of a small kitchen pepper-pot, and brought a similar Georgian specimen, which sold the same day for £72. Silver forks—Georgian—realized £5 12s. 6d. per oz. Bleeding bowls £15 10s. oz., Georgian Snuff Boxes £8–1s. oz., Sugar Castors £17 15s. oz. The previous week a Georgian Coffee Pot (22ozs.) I believe broke a world's record for price at £322. The nobleman was present, and congratulated me on having secured £2,160 for the cup, cover and stand for which £300 had been offered over the counter.

Whilst the catalogues were being printed on Wednesday a firm of lawyers handed over some Jewels which were included at once and put on view. One Emerald and Diamond Bar Brooch sold for £1,850; an Emerald and Diamond Ring, £910; a Diamond Cluster Brooch, £480. Another Silver lot sold for £760. The seven lots enumerated totalled £8,527.

I entered the rostrum at 10.30 and personally knocked down 450 less important lots (in five hours) which ran into many thousands of pounds.

On Saturday last I had a very valuable notice in "The Times" and other great dailies. Property brought in to-day (Tuesday) can be entered in the next sale (Thursday). These wonderful sales take place 48 Fridays out of every 52. China, Books, Furniture, Pictures, Porcelain, every fortnight. It costs nothing for a personal visit when on my 850 miles of weekly motor travels, but 21s. is charged when it is necessary for my representative to follow me as my knowledge apart from jewels and silver is limited.

Representatives shortly calling in and around the following places:—Calne, Bath, Bristol, Portishead, Weston-super-Mare, Minehead, Ilfracombe, Barnstaple, Taunton, Plymouth, Exeter, Torquay, Exmouth, Sidmouth, Chard, Dorchester, Yeovil, Bournemouth, Lymington, Salisbury, Frome, Bridgwater, Wells, Devizes, Penzance, Falmouth, Newquay, Truro, Looe, Launceston, Bude, Torrington, Swindon, Cirencester, Gloucester, Cheltenham, Stroud, Ross, Hereford, Leominster, Ludlow, Newport, Cardiff, Pontypridd, Cowbridge, Swansea, Carmarthen, Tenby, Pembroke, Milford Haven, Cardigan, Aberystwith, Aberdovey, Barmouth, Lowestoft, Yarmouth, Norwich, Cromer, Hunstanton, King's Lynn, Thetford, Diss, Bury St. Edmunds, Haverhill, Bishop's Stortford, Cambridge, Woking, Farnham, Winchester, Southampton, Southsea, Chichester, Worthing, Brighton, Lewes, Petersfield, Pulborough, Dorking, Redhill, Windsor, Reading, Newbury, Wallingford, Oxford, Marlow, Uxbridge, Hertford.

WHY KEEP SILVER IN THE BANK WHEN SUCH RECORD-BREAKING PRICES CAN BE OBTAINED AT MY ROOMS?

For 21s. two of my representatives—one with a knowledge of plate and jewels and the other pictures, porcelain, old furniture, objects of art, &c.—will call and suggest reserve prices and impart all the information they can, and, if desired, bring the jewels and silver away in the car.

Auction sale every Friday of pearls, diamonds, old silver, Sheffield plate. Fortnightly sales antique furniture, pictures, china, and books. No buying-in charges. Stamps purchased for cash to any amount. Parcels safe registered post.

HURCOMBS, PICCADILLY, W.1

(Entrance 1, Dover-street).

'Phone: Gerrard 5971-4.

CHRISTIE, MANSON & WOODS

Respectfully give notice that they will hold the following SALES by AUCTION

AT THEIR GREAT ROOMS, 8, KING-STREET, ST. JAMES'S, S.W.1,

COMMENCING EACH DAY AT ONE O'CLOCK PRECISELY.

TO-DAY (TUESDAY), APRIL 15.

THE SECOND DAY of the SALE of the VALUABLE LIBRARY of RARE BOTANICAL WORKS and BOOKS of TRAVEL, the property of JOHN EDWARD RUDGE, Esq., the library having been formed by EDWARD RUDGE, Esq., Author of Plantarum Guianæ Rariorum, 1805-7.

TO-DAY (TUESDAY), APRIL 15.

OLD CHINESE PORCELAIN, the property of Mrs. J. A. YOUNG, deceased; Chinese Porcelain, the property of a Lady; and Chinese and European Porcelain, Decorative Objects and Furniture, from various sources.

TO-MORROW (WEDNESDAY), April 16.

MISCELLANEOUS BOOKS, from various sources, ON VIEW.

TO-MORROW (WEDNESDAY), April 16.

EARLY ENGLISH ENGRAVINGS, SPORTING PRINTS and ORIGINAL ETCHINGS, the property of the late SIR ROBERT EDGCUMBE; the property of the late MANLEY KING, Esq.; the property of SIR ROBERT MONCREIFFE, BART.; the property of Mrs. R. H. PROUD; the property of LIEUT.-COLONEL T. A. ROSS, O.B.E., and from other sources. ON VIEW.

On THURSDAY, APRIL 24.

OLD ITALIAN FURNITURE and OBJECTS of ART, the property of a Lady, comprising cassone, cabinets and chairs of the 16th and 17th centuries, Gothic carved wood figures, bronzes, &c.; also decorative furniture and objects of art from various sources, including Italian walnut furniture, carved wood figures, terra-cotta reliefs, Della Robbia plaques and figures, Old English furniture, Persian and other Eastern rugs and carpets.

May be viewed TWO DAYS preceding.

On FRIDAY, APRIL 25.

MODERN PICTURES and WATER-COLOUR DRAWINGS, the property of the late A. G. NEVILLE, Esq., and sold by order of his Executors; also from the separate estate of E. SONDHEIM, Esq., re Messrs. BROMMONGER and Co. (in Bankruptcy); and from various sources, including works by or attributed to:—F. Brangwyn, R.A., Sir D. Y. Cameron, R.A., T. S. Cooper, R.A., J. Farquharson, R.A., W. P. Frith, R.A., J. F. Lewis, R.A., B. W. Leader, R.A., A. J. Munnings, R.A., F. Cayley Robinson, A.R.A., W. R. Sickert, A.R.A., E. A. Waterlow, H. Fantin Latour, T. M. Richardson, David Cox, J. A. Lomax, W. Dendy Sadler, Copley Fielding, W. Maris, A. Thorburn, Birket Foster, E. Nesbitt, J. C. Prince, J. T. Linnell, J. F. Herring, Sutton Palmer, E. M. Wimperis.

May be viewed THREE DAYS preceding.

On WEDNESDAY, APRIL 30.

OLD ENGLISH SILVER PLATE, the property of SIR GEORGE THURSBY, Bart., including an Elizabethan chalice, William and Mary and Queen Anne tankards, and Georgian salvers, meat dishes, &c.; a rare Elizabethan candelabra of rock crystal and silver, the property of W. C. AYSHFORD SANFORD, Esq., of Nynehead Court, Somerset; an Elizabethan bell-shaped salt-cellar and cover, the property of a Gentleman; a Queen Anne gold cup and cover, the property of a Lady; a George III. silver gilt toilet service engraved with the Royal Arms, the property of a Lady; and old English silver plate, from various sources, including a Commonwealth Goblet, Charles II. and William III. Tankards, a George I. Coffee Pot, and Georgian Sauceboats, Salvers, &c.

May be viewed TWO DAYS preceding.

Illustrated Catalogues may be had.

ON THURSDAY, MAY 1.

OLD ENGLISH and FRENCH FURNITURE, OBJECTS of ART and TAPESTRY, from various sources, including a set of William and Mary Chairs and two Panels of Aubusson Tapestry, the property of SIR WINDHAM E. F. CARMICHAEL-ANSTRUTHER, Bart., and removed from Carmichael House, Thankerton, Lanark; a set of 12 Chippendale Chairs, the property of W. J. HOLT, Esq., of 57, Montagu-square, W.; two Chippendale Chairs, with carved ribband backs, the property of COL. LIDDELL, D.S.O., M.C., of Trench Hall, Ravensworth; a Boulle Commode, a Florentine bronze group and other Objects of Art, the property of MAJOR J. A. MORRISON, D.S.O.; sets of Chippendale Chairs and other old English Furniture, old Chinese and Continental Porcelain; Mortlake and Flemish Tapestries, from various sources; old Worcester Porcelain, the property of Mrs. DUCKWORTH; and five panels of Flemish Tapestry, the property of the RIGHT HONOURABLE the EARL FORTESCUE, K.C.B.

May be viewed TWO DAYS preceding.

Illustrated Catalogues may be had.

On FRIDAY, MAY 2.

OLD PICTURES, the property of JOHN T. BOLDING, Esq., deceased, sold by order of the Executors and from various sources, including works by or attributed to:—

L. F. Abbott	J. Gillig	A. Storck
S. Aiken	J. F. Herring	D. Teniers
R. Van der Ast	J. Hilchemer	C. Towne
A. Cassletto	P. Monamy	F. C. Turner
J. C. Droochshoot	A. Pynacker	A. Van de Velde
J. Farneley	N. P. Sartorius	S. Vrancx
F. Francken	J. R. Smith	B. Wilson

May be viewed THREE DAYS preceding.

On TUESDAY, MAY 6.

FINE CHELSEA PORCELAIN, SCENT-BOTTLES and BONBONNIERES, the property of THE RIGHT HONOURABLE LADY BINNING, who inherited them from the late Mrs. SALTING; various Scent-Bottles, the property of Mrs. A. MARLOW; a rare Limoges enamel Medallion Portrait, early Miniatures and Objects of Art, the property of Mrs. ETHELSTON; Objects of Art, the property of Major A. A. MORRISON, D.S.O.; and from various sources, including a Louis XV. enamelled gold Etui, a German 16th-century carved brimwood Statuette, old French and English Snuff-boxes, Miniatures, Battersea Enamels, &c.

May be viewed on the Friday and Monday preceding.

On WEDNESDAY, MAY 7.

OLD ENGLISH SILVER PLATE, chiefly of the Georgian period, being a portion of the Stock of Mr. EMIL VARDE of New York and London, which has been brought to England from America for sale owing to the expiration of the lease of Mr. VARDE'S premises in New York, including Epergnes, Soup Tureens, Sauce Tureens, Salvers, Breakfast-cups, Tea and Coffee Pots, and other useful and decorative plate.

May be viewed TWO DAYS preceding.

On THURSDAY, MAY 8.

FRENCH DECORATIVE FURNITURE, the property of THE RIGHT HONOURABLE The EARL of DURHAM and removed from Lambton Castle, Durham, including bouquet commodes with ormolu mounts, parquetterie and marquetterie commodes, tables and secretaires, and Oriental porcelain with French ormolu mounts; decorative Pictures, the property of ADELE LADY MEYER, deceased, late of Chipstead Place, Sevenoaks, Kent, and 10, Hyde Park-gate, S.W.7; sold by order of the Executors. Old English Furniture, the property of SIR SPENCER MARYON-WILSON, Bart., of Easthorpe, and removed from Charlton House, Kent, and Decorative Furniture and Pictures.

May be viewed TWO DAYS preceding.

On FRIDAY, MAY 9.

The CARRINGTON BEDROOM PICTURES, from 78, Eaton-place, S.W.1, The Judge's Lodgings, Aylesbury, and Millston, Bridestowe, Devonshire, sold by direction of The RT. HON. LORD CARRINGTON, C.V.O., D.S.O.), including the engraved picture of "Jupiter and Europa," by Claude le Lorrain, formerly in the Collection of Sir Abraham Hume, F.R.S., an extensive view in Holland by Jan van Goyen, signed and dated 1642, and "A Winter Scene," by Isaac van Ostade, mentioned by Smith in his "Catalogue Raisonné," Supp. No. 6, and by Dr. Hofstede de Groot in his "Catalogue of Dutch Painters," Vol. III., No. 92, and other choice works. Also the Pictures, the property of The RT. HON. EARL WINTERTON, P.C., M.P., and from other sources, including works by or attributed to:—Sir Joshua Reynolds, P.R.A., Sir M. A. Shee, P.R.A., T. Gainsborough, R.A., J. Northcote, R.A., Sir Henry Raeburn, R.A., J. Russell, R.A., F. Cotes, R.A., G. Stubbs, A.R.A.

F. Boucher	Th. de Keyser	Catherine Read
A. Bronzino	Ben Marshall	Sir P. Rubens
A. Canaletto	G. Morland	J. Van Ruisdael
A. Cuyp	A. L. and M. Le Nain	J. N. Sartorius
J. Ferneley	A. Palamedes	D. Teniers
G. Greco	A. Pesarese	A. Watteau
Dirk Hals	Allan Ramsay	P. Wouwermans

May be viewed THREE DAYS preceding.

Illustrated Catalogues may be had.

MAYFAIR 0170-0171. ESTABLISHED 1796.

PHILLIPS, SON & NEALE

BEG TO ANNOUNCE THE FOLLOWING SALES BY AUCTION AT THEIR GREAT ROOMS,

73, NEW BOND-STREET, W.1.

EACH SALE COMMENCING AT ONE O'CLOCK.

TUESDAY, APRIL 15.

OLD ENGLISH AND MODERN FURNITURE,

including an Æolian Interior Player ORGAN, a Louis XVI. WRITING TABLE, Queen Anne SIDEBOARD, Oak DRESSERS, REFECTORY TABLES and COFFER, SETTEES and EASY CHAIRS, Sets of CHAIRS, DINING TABLES, PERSIAN RUGS, DECORATIVE PORCELAIN, GLASS, OIL PAINTINGS and ENGRAVINGS, removed from various sources.

WEDNESDAY, APRIL 16.

ANTIQUE AND MODERN FURNITURE,

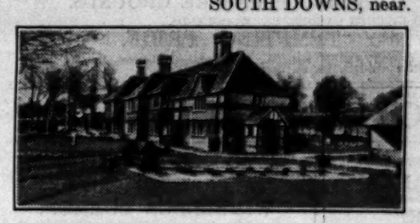
being the property of a LADY and removed from Westbourne-terrace-road; also other properties from Messrs. A. G. Dixon's Depository, &c., including a Boudoir GRAND PIANOFORTE by Blüthner and a full-size BILLIARD TABLE by Dickenson.

The above may be viewed two days preceding and catalogues may be had.

VALUATIONS

FOR PROBATE, FIRE INSURANCE AND ALL OTHER PURPOSES PREPARED WITH DETAILED INVENTORY AT SHORT NOTICE.

SOUTH DOWNS, near.



DELIGHTFUL RURAL POSITION

adjoining Common.

Easy reach of Brighton and Haywards Heath.

This charming OLD TUDOR HOUSE, carefully restored and brought up to date, three reception and seven bed rooms, two bath rooms; garages and cottage; gardens in keeping and paddocks; in all

9 ACRES.

SCOTT PITCHER, Estate Agent, Haywards Heath, Sussex.

BUILDING LAND AND SITES

FOR SALE, CAMBRIDGE, FREEHOLD SITE, area over 16,000 square feet, with frontage 154ft. to main thoroughfare; suitable garage, cinema, ice rink, hotel, &c.—Particulars of SCRUBY and GRAY, Auctioneers, 29, St. Andrew's-street, Cambridge.

PILGRIM'S WAY, REIGATE.—Choice FREEHOLD SITE, suitable for medium-size house; main drainage, water, gas, electric light; £650.—G., Smith's Bookstall, Reigate.

STOKE COURT, STOKE POGES.—Exceptional Park BUILDING SITES, adjoining Stoke Poges Golf Club and Stoke Court Country Club, for houses of character, with services and roads.—PERCY HARVEY PROPERTIES, Ltd., Moorgate Station Chambers, E.C.2.

SALES BY AUCTION

4 *lines* 9*s.* (*minimum*)

At Low Reserve. By Order of Executor.

SURBITON, SURREY.

In select residential locality, near bus route (Surbiton and Leatherhead), and about 10min. Surbiton Station and easy reach of golf links, racecourses and River Thames.

The attractive pre-War, semi-detached

LEASEHOLD RESIDENCE

situate and known as

"OAKSHADE," DITTON-ROAD,

SURBITON, SURREY.

The residence is double-fronted and non-basement, and contains five good bed rooms, bath room (hot and cold), three w.c.s, three reception rooms, spacious domestic offices; company's gas, water, and main drainage; electric light available.

Pleasant gardens and ample space for garage. Lease 60 years unexpired. Ground-rent £15 per annum.

VACANT POSSESSION.

To be offered for SALE by AUCTION by Messrs.

NIGHTINGALE, PAGE & BENNETT

(Amalgamated with White and Son, Dorking), and in conjunction with

WM. GROGAN & BOYD,

at the "Sun Hotel," Kingston-on-Thames, on Thursday, April 24th, 1930, at 6 p.m. precisely (unless previously sold by private treaty).

Particulars and Conditions of Sale from Messrs. Halsey, Lightly and Hemsley, Solicitors, 22, St. James's-place, London, S.W.1; Messrs. WM. GROGAN and BOYD, 10, Hamilton-place, Park-lane, W.1, and Messrs. NIGHTINGALE, PAGE and BENNETT, Lloyd's Bank Chambers, Surbiton, Surrey (and at Kingston-on-Thames and Dorking). Telephone, Kingston 0499.

TENTERDEN, KENT.

MESSRS.

W. BURNELL TUBBS & SON

have been instructed to SELL by AUCTION, at "Winchester House," Old Broad-street, E.C., on Thursday, 1st May next, at 2.30 p.m.

A delightful little FREEHOLD FARMHOUSE RESIDENCE

situate and known as

"BOARZELL,"

OX-LANE, TENTERDEN, KENT.

with porch entrance hall, dining room, drawing room, four good bed rooms and bath room, usual offices; company's water; modern drainage; standing in a picturesque and well-matured garden, well stocked with fruit trees, currant bushes, &c.

VACANT POSSESSION.

Solicitors:—Messrs. Greenwell and Co., 4, Bernerstreet, Oxford-street, W.1.

ALSO

The well-built FREEHOLD RESIDENCE known as

"CHENIES,"

30, JUNCTION-ROAD, ROMFORD.

ESSEX.

Well planned on two floors, and having porch entrance hall, dining room, drawing room, four excellent bed rooms, bath (hot and cold); pleasant garden back and front.

VACANT POSSESSION.

Solicitors:—Messrs. Herbert Baron and Co., 9, Queen Victoria-street, E.C.4.

Auctioneer's Offices:—68, Aldersgate-street, E.C.1. Telephone, National 3012.

OLD GARDEN ORNAMENTS.

"STRATTON PARK,"

MICHELDEVER, HANTS.

About 60 LOTS of GARDEN ORNAMENTS and SEATS, including old Venetian well head, marble urn-sha

AUCTIONEERS,
ESTATE AGENTS,
SURVEYORS,
VALUERS.

HAMPTON & SONS,

20, ST. JAMES'-SQUARE, S.W.1.

Branches { HEATH STREET, HAMPSTEAD Telephone: 2727 Hampstead. WIMBLEDON COMMON Telephone: 0080 Wimbledon.

Correspondents in all the chief towns in the British Isles.

RESIDENTIAL & SPORTING ESTATES

IN THE CENTRE OF THE BICESTER HUNT.

The HIGHLY ATTRACTIVE FREEHOLD RESIDENTIAL PROPERTY known as

"CHETWODE PRIORY," nr. BUCKINGHAM.

Situate in absolutely unspoilt surroundings and comprising a CHARMING OLD STONE-BUILT RESIDENCE

Just recently brought up to date and fitted with all modern conveniences.

Hall, four reception rooms, 11 bed rooms (or more), three bath rooms, excellent domestic offices. *Electric light. Fitted lavatory basins in bed rooms. Telephone.* HUNTER STABLING FOR SIX. GARAGE FOR TWO CARS. DELIGHTFUL OLD PLEASURE GROUNDS, with lawns, Monks' garden and fish-pool, walled kitchen garden. FOUR GOOD COTTAGES. FARM BUILDINGS.

The land includes some of the finest grazing in the district and the whole extends to an area of about

102 ACRES.

HAMPTON and SONS are instructed to SELL the above by AUCTION at the St. James' Estate Rooms, 20, St. James'-square, S.W.1, on TUESDAY, 6th MAY, at 2.30 p.m. (unless previously sold).

Vendor's Solicitors: Messrs. Perry, Parr and Ford, Friary Chambers, Friar-lane, Nottingham.

Particulars, plan and conditions of sale to be obtained from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

HAMPSHIRE.

BETWEEN WINCHESTER and PETERSFIELD.

FOR SALE.

A MOST ATTRACTIVE RESIDENTIAL AND SPORTING ESTATE.

626 ACRES

(about 200 Acres Woodland).

GEORGIAN CHARACTER RESIDENCE

occupying a picked position about 400 feet above sea level, standing in its Park almost in the centre of the Estate.

FINE LOUNGE, FIVE RECEPTION ROOMS, 16 PRINCIPAL AND SECONDARY BED ROOMS, FIVE BATH ROOMS, SERVANTS' ACCOMMODATION.

Electric Light. Central Heating.

THREE HEATED GARAGES. SPLENDID STABLING.

BEAUTIFULLY TIMBERED PLEASURE GROUNDS.

HOME FARM. 13 COTTAGES. LODGE. AGENTS' HOUSE.

GOOD SHOOTING.

Compact and Well-maintained Estate.

Full particulars from the Agents, HAMPTON and SONS, 20, St. James'-square, S.W.1.

DEVONSHIRE.

NEAR EXETER.

450ft. above sea. Lovely views.

FOR SALE.

A very attractive FREEHOLD RESIDENTIAL PROPERTY of

108 ACRES

(WOULD BE DIVIDED).

PICTURESQUE OLD HOUSE.

Hall, three sitting rooms, seven bed rooms, two baths, &c.

Electric light; radiators; telephone.

VERY CHARMING GARDENS.

Capital farm with modern house and buildings. Cottage.

PRICE £7,000.

Full particulars of HAMPTON and SONS, 20, St. James'-square, S.W.1.

SUSSEX AND SURREY BORDERS.

400FT. ABOVE SEA LEVEL.

IN BEAUTIFULLY SECLUDED COUNTRY, YET ONLY ONE HOUR FROM TOWN.

The picturesque old-fashioned HOUSE has recently been modernized, and contains hall, three reception rooms, eight bed and dressing rooms, two bath rooms, complete offices. *Central heating; electric light; telephone; company's water; modern drainage; lavatory basins in bed rooms.*

PRETTY GARDENS. GARAGE, 3 COTTAGES.

Capital Farmery with bailiff's house and model farm buildings.

The land is all good grassland (all post and rail fenced), with small amount of woodland, previously carried valuable pedigree herd of cattle, in all

80 ACRES.

FOR SALE AT A VERY MODERATE PRICE.

INSPECTED AND RECOMMENDED BY THE SOLE AGENTS, HAMPTON and SONS, 20, St. James'-square, S.W.1.

IRELAND.

IN THE FAMOUS KILKENNY HUNT.

FOR SALE WITH ABOUT 40 OR 300 ACRES.

THE MANSION IS OF MODERATE SIZE AND CONTAINS: ENTRANCE HALL, FINE SUITE OF RECEPTION ROOMS, ABOUT 20 BED ROOMS, FOUR BATH ROOMS, COMPLETE OFFICES.

AMPLE STABLING AND GARAGE ACCOMMODATION.

BEAUTIFULLY TIMBERED PLEASURE GROUNDS.

WALLED KITCHEN GARDEN, &c. WOODLANDS.

AT A VERY TEMPTING PRICE.

Further particulars from Messrs. BATTERSBY and Co., 29, Westmoreland-street, Dublin; or HAMPTON and SONS, 20, St. James'-square, S.W.1.

AUCTION SALES

UPSET PRICE ONLY £1,500.

HENLEY-ON-THAMES.

Charming Freehold Island Residence,

"GREEN ISLE."

Unique position just below Marsh Lock.

Picturesque house, built in the chalet-style with annexe closely adjoining, and containing dining hall, lounge, six or seven bed rooms, bath room, offices, with servants' bed room.

Central heating. Electric light. Co.'s water.

TWO LARGE BOATHOUSES.

Also, on the mainland, facing the above,

A Freehold Strip of Land with kitchen garden, tennis lawn, &c., in all over TWO ACRES.

Vacant Possession.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless previously sold).

Solicitors:—Messrs. Stanley A. Jarrett and Co., 3, Piccadilly-mansions; 17, Shaftesbury-avenue, W.1.

Particulars from the Auctioneers:—HAMPTON and SONS, 20, St. James'-square, S.W.1.

By Order of Trustees.

AT A TEMPTING RESERVE.

29, LINGFIELD-ROAD, WIMBLEDON COMMON.

A solidly built FREEHOLD RESIDENCE, pleasantly situated just off the Common, *on gravel soil, nearly 200ft. above sea level.*

Carriage approach, vestibule, entrance hall, three reception, bath, nine bed rooms.

Spacious offices with maids' room.

Principal rooms face S.W.	*Constant H.W. supply*	*Electric light and power.*

Charming garden with tennis lawn.

To be SOLD by AUCTION, on TUESDAY, 6th MAY (unless previously sold).

Solicitors:—Messrs. Sherrard and Sons, 34-36, Gresham-street, E.C.2; and 2, Richmond-road, Kingston-on-Thames.

Particulars from the Auctioneers:—HAMPTON and SONS, High-street, Wimbledon Common; and 20, St. James'-square, S.W.1.

By order of Executors.

UNRESTRICTED FREEHOLD.

A FINE PERIOD HOUSE.

"WOODHAYES," WIMBLEDON COMMON.

Just off, on high ground, close to the Royal Wimbledon Golf Course.

A delightful old-world Residence (original portion about 200 years old), which has been enlarged and brought up to date at considerable expense. Carriage drive, lodge, fine oak-panelled reception hall, billiard, five reception, two bath, 12 bed and three dressing rooms.

South aspect.	*Oak floors and panelling.*
Central heating.	*Electric light.*

GROUND FLOOR OFFICES.

Delightful Grounds of 3¼ Acres.

GARAGES. STABLING. LODGE COTTAGE. RANGE OF GLASS.

Strongly recommended to those seeking a Gentleman's Residence of dignity and charm.

Also considerable potential Building Value.

To be SOLD by AUCTION, on TUESDAY, 20th MAY (unless previously sold).

Solicitors:—Messrs. Druce and Attlee, 10, Billiter-square, E.C.3.

Particulars from the Auctioneers, HAMPTON and SONS, High-street, Wimbledon Common, S.W.19, and 20, St. James'-square, S.W.1.

Close to the Houses of Parliament.

65, TUFTON-STREET, WESTMINSTER.

A MODERN RED BRICK RESIDENCE. PRACTICALLY NON-BASEMENT.

Lounge hall, three-four reception, five-six bed rooms, two bath rooms, ground-floor offices.

To be SOLD by AUCTION on TUESDAY, 29th MAY (unless previously sold).

Solicitors: Messrs. Miles, Jennings White and Foster, 5, Little College-street, S.W.1.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

IN WEST LONDON'S PREMIER SUBURB.

Picked position in best residential quarter.

Only 6½ miles from the Metropolis.

"MOUNT STUART" CASTLE BAR-RD., EALING, W.

DETACHED CORNER NON-BASEMENT LEASEHOLD RESIDENCE, with front and back gardens, and containing hall, two or three reception, five bed rooms, dressing room, and bath room.

Garage and Useful Outbuildings.

Vacant possession on completion.

To be SOLD by AUCTION, on TUESDAY, 29th MAY (unless sold privately).

Solicitor: Austin J. Wright, Esq., 116, Victoria-street, S.W.1.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

HAMPSTEAD HEATH.

FREEHOLD.

58, REDINGTON-ROAD, N.W.3.

DETACHED NON-BASEMENT DOUBLE-FRONTED RESIDENCE; nine bed and dressing, two bath rooms, three reception, billiard room, offices, including maids' sitting room.

LARGE PRIVATE GARDEN with room for tennis court. Space for garage.

Vacant possession on completion.

To be SOLD by AUCTION, on TUESDAY, 29th MAY (unless previously sold).

Solicitors: Messrs. Shaen, Roscoe, Massey and Co., 6 and 8, Lodgate-hill, E.C.4.

Particulars from the Auctioneers, HAMPTON and SONS. The Clock Towers, 46, Heath-street, Hampstead, and 20, St. James'-square, S.W.1.

BEXHILL-ON-SEA.

Close to the Shops, Golf, and Station.

A well-appointed FREEHOLD RESIDENCE.

"THIRLMERE," OLD TOWN.

A most comfortable and practical house, in excellent order and ready to step into. New drainage, electric light and power, lavatory basins in the principal bed rooms, central heating throughout.

Approached by drive, and containing entrance and lounge halls, three reception, seven or eight bed rooms, three bath rooms, offices.

Garage with large room over easily converted into chauffeur's flat.

Delightful well-timbered gardens with tennis lawn, in all about AN ACRE.

Sea and land views. South-eastern aspect.

WITH VACANT POSSESSION.

To be SOLD by AUCTION, on TUESDAY, 3rd JUNE (unless previously sold).

Solicitors:—Messrs. Churchill, Clapham and Co., 1, Broad-street-place, E.C.2.

Particulars of the Auctioneers:—HAMPTON and SONS, 20, St. James'-square, S.W.1.

Lot 1.—UPSET PRICE OF £3,150.

WARGRAVE-ON-THAMES.

Five minutes' walk from the station and river, and about 50 minutes from Town.

Boating. Fishing. Hunting. Golf.

The Very Picturesque

FREEHOLD GEORGIAN RESIDENCE

"ORCHARD HOUSE."

STANDING IN A CHARMING POSITION WELL ABOVE FLOOD LEVEL.

The Old-World House contains entrance and lounge halls, two reception rooms, billiard room, winter garden, offices; two staircases, 13 bed rooms, two bath rooms.

Co.'s gas and water; central heating; electric light available; main drainage.

Stabling. Garages. Glasshouses. Chauffeur's Flat.

BEAUTIFUL GARDENS, including lawns, flower and kitchen gardens, in all over ONE ACRE.

Also adjoining is

"ORCHARD COTTAGE,"

containing three bed rooms, bath room, lounge, and two sitting rooms, &c. Walled garden in rear.

To be SOLD by AUCTION, on TUESDAY, 3rd JUNE (unless previously sold), in two lots.

Solicitors:—Messrs. Elvy, Robb and Co., 19, Bedford-row, W.C.1.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

COUNTRY PROPERTIES

GOLF AND SEA.

SANDWICH.

NEAR THE ROYAL ST. GEORGE'S, PRINCES AND ROYAL CINQUE PORTS GOLF LINKS.

FOR SALE.

THIS EXCEPTIONALLY WELL-EQUIPPED RESIDENCE IN A FIRST-CLASS STATE OF REPAIR, HAVING EVERY CONVENIENCE.

It is situate well out of the Town of Sandwich, a short distance from the Golf Links and the Sea, in a well sheltered and sunny position.

THE RESIDENCE CONTAINS:

VERY FINE LOUNGE, 25ft. by 19ft., panelled in oak, leading to covered-in verandah. DRAWING ROOM, 34ft. by 16ft., opening on to delightful loggia. DINING ROOM, 22ft. by 16ft. 15 BED AND DRESSING ROOMS, FOUR FINE BATH ROOMS, HOUSEKEEPER'S ROOM, SERVANTS' HALL. TWO COTTAGES with sitting rooms, bed rooms and bath rooms. MODEL LAUNDRY. SPACIOUS GARAGE for three or four cars, with three bed rooms and bath room over, used as additional guest rooms.

BEAUTIFUL GARDENS AND GROUNDS.

A GREAT FEATURE OF THE PROPERTY, LAID OUT BY A WELL-KNOWN LANDSCAPE GARDENER, wide spreading lawns prettily timbered, rose garden, rose arches, picturesque pool and lily pond, grass tennis court, also hard tennis court with pavilion, flower and kitchen garden, glasshouses, one containing grapes, peaches and nectarines, in all about

2½ ACRES.

ELECTRIC LIGHT WITH POWER CIRCUIT THROUGHOUT THE RESIDENCE, ENABLING THE USE OF ELECTRIC FIRES.

FURTHER DETAILS OF THIS CHOICE PROPERTY MAY BE HAD FROM HAMPTON and SONS, 20, St. James'-square, S.W.1. (K.39512.)

VIRGINIA WATER.

Amidst lovely scenery, under two miles from WENTWORTH GOLF CLUB.

Easy reach of Sunningdale and Ascot.

FOR SALE, a most beautifully appointed RESIDENCE in superb position, 250FT. UP. LOVELY VIEWS.

Carriage drive approach; hall, suite of fine reception rooms, including beautifully oak-panelled dining room, billiard room, well-fitted offices, servants' hall, 11 bed rooms.

FIVE BATHS. TWO FLOORS ONLY.

Company's electric light, gas and water. Central heating. Constant hot water.

Garage for three. Chauffeur's flat with bath. Useful outbuildings, pair of modern cottages.

GROUNDS OF GREAT NATURAL BEAUTY and heavily timbered, lawns, flower and rose gardens, kitchen garden, glasshouse, meadowland, &c., in all about

20 ACRES.

Inspected and highly recommended by HAMPTON and SONS, 20, St. James'-square, S.W.1. (S.41760.)

XIVTH CENTURY RESIDENCE IN BERKS.

Full of old oak, and with its ancient characteristics unchanged, yet offering the conveniences of a modern house.

Quaint lounge, drawing and dining rooms, seven bed rooms, two baths.

BEAUTIFUL ELIZABETHAN BARN converted into garage, &c., and with man's room. Grounds of about

6 ACRES.

Forming a perfect setting for the house.

THE WHOLE IS IN FIRST-RATE ORDER AND 40 MINUTES FROM TOWN.

Strongly recommended by the Agents, Messrs. Gliddys, Estate Agents, Windsor, or HAMPTON and SONS, 20, St. James'-square, S.W.1. (B.38429.)

High up, overlooking wooded country and the

HAMBLE RIVER.

JUST IN THE MARKET.

FOR SALE, FREEHOLD.

OWNER GOING ABROAD WILL TAKE A VERY MODERATE PRICE.

Delightful old-fashioned House, in splendid order and very well placed. Contains square hall, three large reception rooms, complete offices with servants' hall and pantry, 10 bed and dressing rooms (some with hot and cold water), and three bath rooms.

Electric light and power. Central heating.

Large garage. Cottage and lodge.

Charming grounds dropping towards the river in a series of terraces, walled garden, orchard, croquet lawn, tennis court, and miniature park.

13 OR 35 ACRES.

A RARE OPPORTUNITY.

Strongly recommended by the SOLE AGENTS.

HAMPTON and SONS, 20, St. James'-square, S.W.1. (H.27769.)

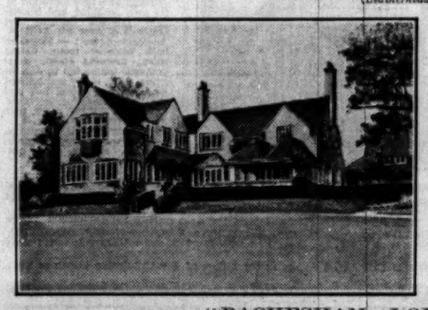
ENTIRELY FRESH IN THE MARKET.

ABUTTING THE LEATHERHEAD GOLF COURSE.

WITH GATEWAY ON TO THE 16TH TEE.

Only 18 miles by road to Piccadilly Circus (with the Kingston By-Pass advantage).

Electric trains (every 20 minutes) to and from Waterloo in about 28 minutes (Oxshott Station 1½ miles away), and every 20 minutes to and from Victoria (Leatherhead Station 1½ miles).



"PACHESHAM LODGE," LEATHERHEAD.

THIS IDEALLY COMFORTABLE MEDIUM-SIZED MODERN RESIDENCE

IN AN ELEVATED, PEACEFUL AND YET NOT ISOLATED SITUATION, ON A SOUTHERN SLOPE, IN THE CENTRE OF THE BEST RESIDENTIAL PART OF SURREY, APPROACHED BY A PRIVATE ROADWAY THROUGH CARRIAGE SWEEP. CONTAINS BRIEFLY:—

VESTIBULE, LOUNGE HALL, COVERED LOGGIA OR SUN PARLOUR, FOUR RECEPTION ROOMS (INCLUDING FINE DRAWING ROOM OR DANCE SALON 28ft. LONG), NINE BED AND DRESSING, TWO BATH ROOMS, LIGHT AND COMPACT OFFICES, WITH SERVANTS' HALL, TWO STAIRCASES, THE WHOLE ON TWO FLOORS AND VERY EASILY RUN BY A SMALL STAFF.

Electric Light. Central Heating.	*Main Gas and Water. Approved Sanitation.*	*Independent Boiler.*	*Parquet Floors. Own Power Plant.*

A first-rate Garage (two cars), chauffeur's flat over. Inexpensive grounds studded with variety of well-grown timber and flowering shrubs and thousands of bulbs. Terrace walk, tennis lawn, small rock garden and fish pond, amply-stocked kitchen garden.

NEARLY 2½ ACRES. FREEHOLD.

PRICED MODERATELY FOR EARLY SALE.

NOTE.—

A PROPERTY WELL MAINTAINED AND NOW IN SPLENDID ORDER THROUGHOUT. REQUIRES NO EXPENDITURE WHATEVER.

Sole Agents: HAMPTON and SONS, 20, St. James'-square, S.W.1.

In the notoriously healthy and accessible neighbourhood of

BUSHEY HEATH.

500FT. ABOVE SEA LEVEL.

HALF AN HOUR BY CAR FROM TOWN.

Close to several Golf Courses. Near village and shops.

FOR SALE FREEHOLD.

This most comfortable and attractive COUNTRY HOUSE, nicely secluded in very charming pleasure grounds.

ON TWO FLOORS ONLY.

All modern conveniences, including central heating.

Lounge, panelled drawing room, dining room, smoking room or study, nine bed rooms, two bath rooms, complete offices with servants' sitting room. GARAGES for four cars. Numerous outbuildings. TWO COTTAGES.

REALLY CHARMING GROUNDS with grass and hard tennis courts, walled kitchen garden, orchard and meadowland, in all nearly

6 ACRES.

A DELIGHTFUL PROPERTY WITHIN A THIRTY-MINUTES RUN OF SHOPS AND THEATRES.

Highly recommended by the Owner's SOLE AGENTS, HAMPTON and SONS, 20, St. James'-square, S.W.1. (M.13739.)

A DELIGHTFUL

KENTISH COUNTY SEAT

OF MODERATE SIZE.

Within 1½ hour of Town, close to good Golf Links.

EASY MOTOR RUN TO THE COAST.

TO BE LET ON LEASE.

This fine old Country House situate on high ground with excellent views.

Accommodation includes:—

A BEAUTIFUL LIBRARY PANELLED from floor to ceiling with very fine old oak, and several other reception rooms, about 18 bed rooms, four fine bath rooms, &c.

ELECTRIC LIGHT. RADIATORS.

Garage for five or six. Flats for chauffeur and servants. Cottage.

BEAUTIFUL OLD GARDENS,

with fine timber, masses of rhododendrons, tennis courts, walled-in kitchen garden, glasshouses, vinery, &c.

Hampton and Sons draw attention to the fact that their client is prepared to Let this charming place to a desirable tenant for a period of 21 years either Unfurnished or partly Furnished.

AT A MODERATE RENTAL.

HAMPTON and SONS, 20, St. James'-square, S.W.1. (K.39525.)

A DELIGHTFUL RETREAT ON THE UPPER WYE.

A UNIQUE OPPORTUNITY.

NEARLY ¼ MILE OF RIVER FRONTAGE.

BUILT ACCORDING TO 15TH CENTURY TRADITIONS, WITH SOLID OAK FRAMING, BRICK NOGGING, AND NORFOLK REED THATCHING—BELIEVED TO BE THE ONLY GENUINE ENGLISH OAK HALF-TIMBERED HOUSE BUILT IN THIS COUNTRY FOR 200 YEARS.

ALL ROOMS ENJOY THE SOUTH ASPECT AND VIEWS OF UNPARALLELED CHARM.

The accommodation is planned on unique lines to make the most of the wonderful site right above the River.

Contains hall opening to enclosed South loggia, dining room, lounge and smoking room, five or six bed rooms, fine bath room, and offices.

Fine oak floors, moulded beams, and panelled Tudor staircase. *ELECTRIC LIGHT AND POWER. UNLIMITED WATER SUPPLY.*

GARAGES, COWSHED, LAUNDRY, &c.

PLEASURE GARDENS OF REMARKABLE CHARM,

bounded by a mountain brook, double tennis court and full-sized croquet lawn, grass orchard, crazy-paved and grass walks, and well-timbered parklike land.

7 TO 21 ACRES.

THE WHOLE PLACE IS IN FIRST-CLASS ORDER.

FOR SALE AT A FRACTION OF COST.

Specially recommended by the SOLE AGENTS, who have seen the Property.

HAMPTON AND SONS, 20, ST. JAMES'-SQUARE, S.W.1. (W.43570).

AUCTION SALES

WEST SUSSEX

On the fringe of an old-world village.

GOLF. RACING. SHOOTING. HUNTING. YACHTING.

THE CHARMING AND COMPACT FREEHOLD RESIDENTIAL PROPERTY.

"WEST ASHLING HOUSE," NEAR CHICHESTER.

Picked position, sheltered by the South Downs, commanding an open view.

The old-fashioned GEORGIAN HOUSE contains lounge hall, four reception rooms, two staircases, 11 bed rooms, two dressing rooms, three bath rooms and offices.

Central heating. Electric light. Constant hot water.

Two large garages. Three cottages. Stabling. Farmery. Glasshouses.

THE WELL-MADE GARDENS and grounds lie on three sides of the house, and afford lawns, bath and sunken gardens, walled kitchen garden, orchard and parkland, in all about

46 ACRES.

With vacant possession.

To be SOLD by AUCTION, on TUESDAY, 12th MAY (unless previously sold).

Solicitors:—Messrs. Royds, Rawstorne and Co., 46, Bedford-square, W.C.1.

Particulars from the Auctioneers:—HAMPTON and SONS, 20, St. James'-square, S.W.1.

BEXHILL-ON-SEA.

OVERLOOKING HIGHWOOD GOLF COURSE.

FREEHOLD DORMY HOUSE OR PRIVATE HOTEL

known as

"LINK HILL," ELLERSLIE-LANE.

8 PUBLIC ROOMS, 19 BED ROOMS, 4 BATH ROOMS, &c., GARAGE, SQUASH COURT, HARD TENNIS COURT, GROUNDS OF ONE ACRE, WHICH WILL BE OFFERED

AS A GOING CONCERN WITH GOODWILL,

TO BE SOLD BY AUCTION ON TUESDAY, 13th MAY, AT 2.30 P.M. (UNLESS PREVIOUSLY SOLD).

SOLICITORS: MESSRS. GABY, HARDWICKE and EVANS-VAUGHAN, 3a, SEA ROAD, BEXHILL-ON-SEA.

AUCTIONEERS: HAMPTON and SONS, 20, ST. JAMES'-SQUARE, S.W.1. IN CONJUNCTION WITH MESSRS. GORDON, GREEN and WEBBER, 3, SEA-ROAD, BEXHILL-ON-SEA.

HAMPSHIRE COAST.

CLOSE TO THE SEA, GOLF LINKS, &c.

The Very Attractive and Compact FREEHOLD RESIDENTIAL PROPERTY,

"SAULFLAND," HIGHCLIFF, Near CHRISTCHURCH.

SOUTH ASPECT. EXTENSIVE VIEWS.

The MODERN GEORGIAN HOUSE is approached by a carriage drive, and contains lounge hall, billiard room, drawing and dining rooms, 11 bed and dressing, two baths, and offices.

Company's water. Piped for central heating. Actylene gas.

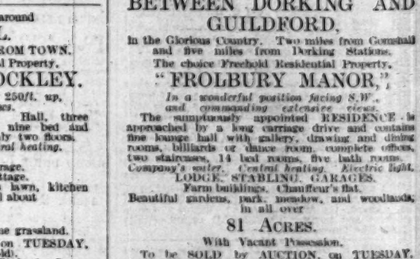
DOUBLE GARAGE.

Cottage for gardener.

The GARDENS and GROUNDS include broad gravelled walk, large lawn for several sets of tennis, rose and herbaceous borders, kitchen garden, orchard and grassland, in all over

26 ACRES.

WITH VACANT POSSESSION.



To be SOLD by AUCTION, on TUESDAY, 6th MAY (unless previously sold).

Solicitors: Messrs. Trowers, Still and Keeling, 5, New-square, Lincoln's Inn, W.C.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

ESSEX & SUFFOLK BORDERS

Hunting. Fishing. Golf. Shooting available.

THE VERY ATTRACTIVE FREEHOLD RESIDENTIAL PROPERTY,

"LAWFORD PLACE," MANNINGTREE.

Perfectly rural position, commanding views into Constable's Country.

The comfortable house comprises entrance hall, four reception rooms, two staircases, 12 bed and dressing rooms, two bath rooms, and complete offices. Own electric light. Central heating. Good repair. LODGE. GARAGES. TWO COTTAGES. FARM BUILDINGS.

Charming pleasure grounds with lake, orchards, park, wood, grass and arable lands, in all over

66 ACRES.

ALSO 10½ ACRES OF VALUABLE BUILDING LAND. Two pairs of modern cottages. 11 ACRES of ACCOMMODATION LANDS, MEADOWS, and two pairs of cottages at Dedham, Essex.

To be SOLD by AUCTION, at the New Corn Exchange, 3, High-street, Colchester, on SATURDAY, 26th APRIL, at 4 p.m. (unless previously sold), in Eight Lots.

Solicitors: Messrs. Kersey and Tempest, 15, Tower-street, Ipswich.

Particulars and plans from the Auctioneers, Messrs. SPURLINGS and HEMPSON, Ipswich, Suffolk, or HAMPTON and SONS, 20, St. James'-square, S.W.1.

Protected from the North by Range of Hills. Over 300 feet up. Bracing Locality. Close to Walton Heath Golf Course.

"COTTINGLEY," REIGATE.

FREEHOLD RESIDENCE, with double-drive approach, and containing nine bed rooms, two baths, hall, four reception rooms, conservatory, and offices.

Co.'s electric light, gas, and water. Main drainage. Telephone. Central heating. Constant hot water. Good repair. Possession.

GARAGE. STABLING.

Western garden with trees, providing ample shade, in all OVER HALF-AN-ACRE.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless sold privately).

Solicitors: Messrs. Judge, Hackerson, Meyer, and Judge, 317, High Holborn, W.C.1.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

In the glorious Country around

LEITH HILL.

A LITTLE OVER 30 MILES FROM TOWN.

Attractive Freehold Residential Property.

"VANN HOUSE," OCKLEY.

In a perfectly rural position, 250ft. up, commanding fine views.

The accommodation includes: Hall, three receptions, offices, two staircases, nine bed and dressing rooms, and bath room; only two floors.

Company's water. Partial central heating. Own electric light.

Stabling. Garage. Heated glasshouse. Cottage.

Well established grounds, tennis lawn, kitchen garden, paddocks and parkland, in all about

25½ ACRES.

Vacant possession of all but some grassland.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless previously sold).

Solicitors: Messrs. Bird and Bird, 5, Gray's Inn-square, W.C.2.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

HAMPSHIRE.

Close to the fringe of the New Forest. Golf. Shooting. Fishing. Hunting.

SMALL FREEHOLD RESIDENCE.

"MAURY'S MOUNT,"

WEST WELLOW.

4½ miles from the town of Romsey.

Long carriage drive, lounge hall, two reception rooms, usual offices, two staircases, five bed rooms, and bath room.

Own electric light and water supplies. Modern drainage. Constant hot water.

Garage for two large cars. Useful outbuildings. The grounds include kitchen garden, shrubbery, grassland, and a small spinney, in all nearly

7½ ACRES.

With Vacant Possession.

To be SOLD by AUCTION, on TUESDAY, 6th MAY (unless previously sold).

Solicitors: Messrs. Cannon Brookes and Odgers, Norfolk House, Norfolk-street, Strand, W.C.

Particulars from the Auctioneers: HAMPTON and SONS, 20, St. James'-square, S.W.1.

ONE OF THE CHOICEST PROPERTIES IN THE HOME COUNTIES.

In the beautiful district of

HINDHEAD.

Just over 40 miles by road from Town and within easy reach of two splendid Golf Courses.

The Extremely Attractive and Compact,

FREEHOLD RESIDENTIAL PROPERTY,

"KEFFOLDS," HASLEMERE.

In wonderful position, about 750ft. up, Facing South. Lovely views.

The artistic house contains fine lounge hall, four reception rooms, billiard room, boudoir, 13 bed and dressing rooms, two bath rooms, and offices.

Electric light. Central heating. Lounge hall.

Stabling and garages. Entrance lodge. TWO COTTAGES.

EXQUISITE TERRACED GARDENS, wood and grassland, in all about

26½ ACRES.

WITH VACANT POSSESSION.

To be SOLD by AUCTION, on TUESDAY, 6th MAY (unless previously sold).

Solicitors: Messrs. Alfred Bright and Sons, 15, George-street, Mansion House, E.C.4.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

BY ORDER OF EXECUTORS.

Of interest to house seekers, builders, and companies, speculators, and others.

HARROW, MIDDLESEX.

Easy reach of two stations.

Actually on the motor-omnibus route.

NEARLY 250ft. UP.

Adjoining School Playing Field.

"DUDLEY LODGE."

A Valuable FREEHOLD RESIDENTIAL or BUILDING PROPERTY, comprising old-fashioned House, approached by drive, containing hall, three reception rooms, 11 bed and dressing rooms, wardrobe, and bath rooms, ample offices.

Garages. Studio. Glasshouses, &c.

Well-wooded gardens and grounds of

OVER 6½ ACRES,

offering exceptionally fine opportunities for Profitable development, having approximately 300ft. frontage to a Parish road, laid with sewer and electric light, gas and water mains.

Vacant Possession on Completion.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless sold beforehand).

Solicitors:—Messrs. Ince, Colt, Ince and Roscoe, 10-11, Lime-street, E.C.3.

Particulars from the Auctioneers:—HAMPTON and SONS, 20, St. James'-square, S.W.1.

TUNBRIDGE WELLS.

NEAR MOUNT EPHRAIM AND THE BEAUTIFUL COMMON.

15 minutes' walk from station.

Close to three golf courses.

An attractive FREEHOLD RESIDENCE,

"BOYNE TOWER."

400ft. up, *commanding extensive views.*

Containing entrance hall, three reception, dance or billiards rooms, two staircases, nine bed and two dressing rooms, sun parlour, two baths, offices.

Electric light. Central heating. Main drainage.

Garage for two cars.

Tastefully arranged gardens of half-an-acre.

With vacant possession.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless previously sold).

Solicitors:—Messrs. Stone, Simpson and Hanson, 23, Church-road, Tunbridge Wells.

Particulars of the Auctioneers, Messrs. Dilnott, Stokes, Lansdale Chambers, Tunbridge Wells, or HAMPTON and SONS, 20, St. James'-square, S.W.1.

BETWEEN DORKING AND GUILDFORD.

In the Glorious Country. Two miles from Gomshall and five miles from Dorking Stations.

The choice Freehold Residential Property,

"FROLBURY MANOR,"

In a wonderful position facing S.W., and commanding extensive views.

The sumptuously appointed RESIDENCE is approached by a long carriage drive and contains fine lounge hall with gallery, drawing and dining rooms, billiards or dance room, complete offices, two staircases, 14 bed rooms, five bath rooms.

Company's water. Central heating. Electric light. Partial central heating.

Stabling. Spacious garage and chauffeur's quarters. Glasshouses, &c.

Charming and well-timbered gardens, kitchen and fruit gardens, orchards, and parkland, in all over

16½ ACRES.

WITH VACANT POSSESSION.

To be SOLD by AUCTION, on TUESDAY, 17th JUNE (unless previously sold).

Solicitors: Messrs. Linklaters and Paines, Bond-court, Walbrook, E.C.4.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

CATERHAM VALLEY.

Close to Downs, Commons, and Rambling Heights. HEALTHY POSITION. 600ft. UP.

Ideal home for City or West End Man.

"UNDERWOOD HOUSE."

FREEHOLD RESIDENCE with accommodation on two floors only, approached by drive, and containing hall, three reception rooms, loggia, six principal and secondary bed rooms, dressing room, two bath rooms, billiard or play room, offices.

Part central heating. Independent hot water supply. Company's electric light. Main drainage available.

Stabling, Garage and accommodation.

Delightfully wooded gardens and grounds with verdant lawns and shady banks, including BEECH AVENUE, in all over 2½ ACRES.

Also a detached plot of building land ripe for the erection of a high-class villa.

To be SOLD by AUCTION, on TUESDAY, 29th APRIL (unless previously sold).

Solicitors: Messrs. Hughes, Minton and Barker, 33, Bedford-street, Strand, W.C.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

Nearly surrounded by

EPPING FOREST.

Close to Golf Courses.

10 MILES BY ROAD FROM TOWN

A most choice and exceptionally well-placed FREEHOLD RESIDENTIAL PROPERTY

"THE WARREN HILL,"

LOUGHTON.

200ft. up with *extensive views to the Kentish Hills and over the Forest in the Northern Heights.*

The modern Residence, approached by carriage drive protected by entrance lodge, contains fine hall, four reception rooms, magnificent billiards or dance room, two staircases, 11 bed rooms, three dressing rooms, boudoir, three bath rooms, offices.

Electric light. Co.'s water, main drainage. Partial central heating.

Stabling. Spacious garage and chauffeur's quarters.

Charming and well-timbered gardens, kitchen and fruit gardens, orchards, and parkland, in all over

16½ ACRES.

WITH VACANT POSSESSION.

To be SOLD by AUCTION, on TUESDAY, 17th JUNE (unless previously sold).

Solicitors: Messrs. Linklaters and Paines, Bond-court, Walbrook, E.C.4.

Particulars from the Auctioneers, HAMPTON and SONS, 20, St. James'-square, S.W.1.

Telephone: 7500 Regent (Private Branch Exchange).

ST. JAMES' ESTATE ROOMS

Telegrams: "Selanlet, Piccy, London."

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